

# THE BIRKENHEAD OPERATIC SOCIETY TRUST

England & Wales · Charity number 259306

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1969-08-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Alexander Hall 24A Clifton Road  
Birkenhead  
Merseyside  
CH41 2SG

**Phone** 01516661200

**Email** [enquiries@bostmusicals.co.uk](mailto:enquiries@bostmusicals.co.uk)

**Website** [www.bostmusicals.co.uk](http://www.bostmusicals.co.uk)

## Activities

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**Objects:** A) THE PROMOTION OF FURTHERANCE OF EDUCATION IN AND KNOWLEDGE UNDERSTANDING AND APPRECIATION OF THE PUBLIC IN THE ARTS OF OPERA, BALLET, MIME, DRAMA, MUSIC AND SINGING OR OF ANY ONE OF MORE OF THOSE ARTS OR B) SUCH OTHER CHARITABLE PURPOSES OR SUCH CHARITABLE FOUNDATIONS AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** Musical Theatre Group staging musicals and concerts for the benefit of its members, supporters, and the wider community. Promotion and furtherance of education of the public in the appreciation of the performing arts. Support and encouragement of young people in the above. Participation in fund-raising activities for a variety of charities and good causes.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNRESTRICTED.
- Liverpool City
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£270,581	£284,318	-	-
2024-05-31	£247,121	£277,737	-	-
2023-05-31	£446,902	£351,925	-	-
2022-05-31	£43,864	£38,081	-	-
2021-05-31	£23,043	£17,870	-	-

## Trustees

Name	Role	Appointed
<b>Keith Blackwell</b>	Chair	2016-09-29
Chris Simmons		2021-09-30
DANIEL MCALLISTER		2012-03-14
Ian James Beattie		
Karen Hoile		2022-09-22
Laura Steventon		2014-01-31
Lucy Furness		2019-09-26
Mark Hoile		2021-09-30
Matthew Furness		2019-09-26
Michael Eccles		2025-10-30
Rebecca Rose		2022-09-22

**THE BIRKENHEAD OPERATIC SOCIETY TRUST**

England & Wales - Charity number 259306

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
The Birkenhead Operatic Society Trust

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

The Birkenhead Operatic Society Trust

Contents of the Financial Statements  
for the Year Ended 31 May 2025

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## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Trust are for the promotion or furtherance of education in, and knowledge, understanding and appreciation of the arts of, opera, ballet, mime, drama, music and singing.

##### **Significant activities**

The Trust stages shows of a near-professional standard. A concert party performs for community groups and concerts are performed for other charities.

Members receive training in stagecraft and singing and children are introduced to theatre performance.

The hall is made available for music and theatre examinations.

##### **Public benefit**

The Trust is committed to enabling as many people as possible to participate in its activities either through involvement in its productions or as its audiences.

Since the Society was formed, they've produced over 200 shows and concerts which have been enjoyed by the local community. In maintaining high standards of production, the Society, its performing members and creative teams have won multiple awards, including those issued by the National Operatic and Dramatic Association.

Throughout this period, members of all ages have benefitted from expert training in stagecraft and singing. It is well documented that taking part in groups such as choirs and dramatic societies improves participants' physical and mental well-being.

The Society engages with both local and national creative talent to ensure that the members and audience benefit from the involvement of professional artistic directors, musical directors and technical crew. Wider benefits to the local community are achieved through the public deriving much pleasure from the Trust's performances - which they're able to attend at professional venues at a far more accessible cost compared to shows produced by commercial entities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The only major production within this financial year was Annie at the Liverpool Empire.

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2025

#### **FINANCIAL REVIEW**

##### **Financial position**

We made a loss this year of £13,737, down from a loss of £30,617 for the last financial year

Total income from members' subscriptions was £10,756, down from £12,848 last year - lower due to the single major show this year, but still a much-needed contribution to the ever-increasing running costs of the organisation and premises

A further £5,237 has been allocated as capital expenditure this year - which is displayed on the balance sheet as an increase to our fixed assets, minus depreciation of our other assets

##### **Notable expenditure**

Further expenditure on our studio rehearsal space - over £16,000 spent this year in addition to the architect design costs and building deposits paid in the last financial year

Electrical improvements which were recommended in last year's EICR fixed wiring inspection report have now been completed. Additions were also made to add future capacity for extra circuits, along with sockets and lighting for the studio space

The CCTV system was renewed, including 4K HD cameras throughout, with additional cameras fitted to more-adequately cover the front and rear of the property

Our network infrastructure was replaced - including fixed sockets throughout the building for connecting PCs and AV equipment for special events. All of the WiFi access points were also replaced to the latest standard, with additional points added for the main and studio rehearsal spaces

Over £1,200 was spent on a replacement digital piano for rehearsals, with the old one becoming unreliable after many years of good service!

A wireless communications system was purchased for our crew to use during productions, reducing the hire costs for future shows

In advance of Les Miserables (which falls into next year's financial period) well over £15,000 was spent on additional scenery and costumes, to be kept and used in future productions

Whilst the production of The Sound Of Music last year and Annie this year didn't prove to be as profitable as initially hoped, we feel that the Society is now in a strong position to reduce future spend on scenery, costumes, lighting and AV without impacting the quality of productions.

With £160,389 of net current assets (ie. cash, prepayments and debtors,) we continue to have sufficient reserves to produce large-scale musicals at the biggest venues in the area, offering the best opportunities for our members both on and off the stage.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The Trust is governed by its General Council who are voted in by a majority at each AGM - generally consisting of 11 trustees and up to 4 co-opted members. These roles include a Chairman, Secretary and Treasurer. Other aspects of the day-to-day running of the charity are delegated to sub-committees who report back to the General Council at their monthly meetings. These include Fundraising, Production, Building and a Social Committee. Each sub-committee includes at least one trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

The Birkenhead Operatic Society Trust

Report of the Trustees  
for the Year Ended 31 May 2025

259306

**Principal address**

**Trustees**

K Blackwell  
C Simmons  
M Hoile  
M Furness  
L Furness  
L Steventon  
D McAllister  
I Beattie  
K Hoile  
R Rose

**Independent Examiner**

Rachel Corke FCA  
Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**Independent examiner's report to the trustees of The Birkenhead Operatic Society Trust**

I report to the charity trustees on my examination of the accounts of The Birkenhead Operatic Society Trust (the Trust) for the year ended 31 May 2025.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; 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.

*RCorke*

Rachel Corke FCA

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

26 March 2026

The Birkenhead Operatic Society Trust

Statement of Financial Activities  
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Members subscriptions and donations		10,756	-	10,756	12,848
Other trading activities	2	255,619	-	255,619	233,855
Investment income	3	4,206	-	4,206	418
<b>Total</b>		<u>270,581</u>	<u>-</u>	<u>270,581</u>	<u>247,121</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Raising funds		4,515	-	4,515	2,456
Theatre Production		<u>278,851</u>	<u>952</u>	<u>279,803</u>	<u>275,282</u>
<b>Total</b>		<u>283,366</u>	<u>952</u>	<u>284,318</u>	<u>277,738</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,785)	(952)	(13,737)	(30,617)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>177,295</u>	<u>7,431</u>	<u>184,726</u>	<u>215,343</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>164,510</u></u>	<u><u>6,479</u></u>	<u><u>170,989</u></u>	<u><u>184,726</u></u>

The notes form part of these financial statements

The Birkenhead Operatic Society Trust

Balance Sheet

31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	10,600	-	10,600	8,897
<b>CURRENT ASSETS</b>					
Stocks	7	250	-	250	30
Debtors	8	68,593	774	69,367	45,401
Cash at bank and in hand		95,930	5,706	101,636	168,450
		<u>164,773</u>	<u>6,480</u>	<u>171,253</u>	<u>213,881</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(10,863)	(1)	(10,864)	(38,052)
<b>NET CURRENT ASSETS</b>		<u>153,910</u>	<u>6,479</u>	<u>160,389</u>	<u>175,829</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>164,510</u>	<u>6,479</u>	<u>170,989</u>	<u>184,726</u>
<b>NET ASSETS</b>		<u>164,510</u>	<u>6,479</u>	<u>170,989</u>	<u>184,726</u>
<b>FUNDS</b>					
Unrestricted funds	10			164,510	177,295
Restricted funds:					
Vocal Coaching				6,479	7,431
<b>TOTAL FUNDS</b>				<u>170,989</u>	<u>184,726</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings            - 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	31.5.25	31.5.24
	£	£
Fundraising events	5,347	7,505
Theatre ticket sales	228,156	212,519
Programmes and merchandise	13,838	7,204
Bar sales	8,278	6,627
	<u>255,619</u>	<u>233,855</u>

**3. INVESTMENT INCOME**

	31.5.25	31.5.24
	£	£
Deposit account interest	<u>4,206</u>	<u>418</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Members subscriptions and donations	12,848	-	12,848
Other trading activities	233,855	-	233,855
Investment income	418	-	418
<b>Total</b>	<u>247,121</u>	<u>-</u>	<u>247,121</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,456	-	2,456

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Theatre Production	273,973	1,309	275,282
<b>Total</b>	<u>276,429</u>	<u>1,309</u>	<u>277,738</u>
<b>NET INCOME/(EXPENDITURE)</b>	(29,308)	(1,309)	(30,617)
<b>Transfers between funds</b>	1,260	(1,260)	-
<b>Net movement in funds</b>	(28,048)	(2,569)	(30,617)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	205,343	10,000	215,343
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>177,295</u>	<u>7,431</u>	<u>184,726</u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 June 2024	41,634
Additions	5,237
At 31 May 2025	<u>46,871</u>
<b>DEPRECIATION</b>	
At 1 June 2024	32,737
Charge for year	3,534
At 31 May 2025	<u>36,271</u>
<b>NET BOOK VALUE</b>	
At 31 May 2025	<u>10,600</u>
At 31 May 2024	<u>8,897</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

7. STOCKS

	31.5.25	31.5.24
	£	£
Stocks	250	30
	<u>250</u>	<u>30</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Prepayments and accrued income	69,367	45,401
	<u>69,367</u>	<u>45,401</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Other creditors	10,864	38,052
	<u>10,864</u>	<u>38,052</u>

10. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	177,295	(12,785)	164,510
<b>Restricted funds</b>			
Vocal Coaching	7,431	(952)	6,479
<b>TOTAL FUNDS</b>	<u>184,726</u>	<u>(13,737)</u>	<u>170,989</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	270,581	(283,366)	(12,785)
<b>Restricted funds</b>			
Vocal Coaching	-	(952)	(952)
<b>TOTAL FUNDS</b>	<u>270,581</u>	<u>(284,318)</u>	<u>(13,737)</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
<b>Unrestricted funds</b>				
General fund	205,343	(29,308)	1,260	177,295
<b>Restricted funds</b>				
Vocal Coaching	10,000	(1,309)	(1,260)	7,431
<b>TOTAL FUNDS</b>	<u>215,343</u>	<u>(30,617)</u>	<u>-</u>	<u>184,726</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	247,121	(276,429)	(29,308)
<b>Restricted funds</b>			
Vocal Coaching	-	(1,309)	(1,309)
<b>TOTAL FUNDS</b>	<u>247,121</u>	<u>(277,738)</u>	<u>(30,617)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
<b>Unrestricted funds</b>				
General fund	205,343	(42,093)	1,260	164,510
<b>Restricted funds</b>				
Vocal Coaching	10,000	(2,261)	(1,260)	6,479
<b>TOTAL FUNDS</b>	<u>215,343</u>	<u>(44,354)</u>	<u>-</u>	<u>170,989</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	517,702	(559,795)	(42,093)
<b>Restricted funds</b>			
Vocal Coaching	-	(2,261)	(2,261)
<b>TOTAL FUNDS</b>	<u>517,702</u>	<u>(562,056)</u>	<u>(44,354)</u>

**11. OTHER FINANCIAL COMMITMENTS**

The building used by the charity is leased and 42 months notice is required to terminate the lease .

This equates to a financial obligation of £12,341.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	5,347	7,505
Theatre ticket sales	228,156	212,519
Programmes and merchandise	13,838	7,204
Bar sales	8,278	6,627
	<hr/>	<hr/>
	255,619	233,855
<b>Investment income</b>		
Deposit account interest	4,206	418
<b>Charitable activities</b>		
Members' subscriptions and show contributions	10,756	12,848
	<hr/>	<hr/>
<b>Total incoming resources</b>	270,581	247,121
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	4,735	2,456
<b>Other trading activities</b>		
Opening stock	30	30
Closing stock	(250)	(30)
	<hr/>	<hr/>
	(220)	-
<b>Charitable activities</b>		
Insurance	1,150	1,351
Advertising	9,867	12,148
Theatre and production costs	211,532	201,751
Vocal coaching	952	1,309
Cost of bar sales	5,958	5,386
	<hr/>	<hr/>
	229,459	221,945
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	3,526	3,526
Carried forward	3,526	3,526

This page does not form part of the statutory financial statements

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25	31.5.24
	£	£
<b>Management</b>		
Brought forward	3,526	3,526
Rates and water	2,661	1,845
Trustee's insurance	404	389
Light and heat	13,075	12,468
Telephone	700	745
Postage and stationery	290	356
Repairs and maintenance	20,838	31,929
Fixtures and fittings	3,533	466
	<hr/>	<hr/>
	45,027	51,724
<b>Finance</b>		
Bank charges	604	605
<b>Human resources</b>		
Software licences	319	106
<b>Governance costs</b>		
Accountancy and legal fees	4,394	902
	<hr/>	<hr/>
Total resources expended	284,318	277,738
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(13,737)</u>	<u>(30,617)</u>

This page does not form part of the statutory financial statements

**THE BIRKENHEAD OPERATIC SOCIETY TRUST**

England & Wales - Charity number 259306

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2024  
for  
The Birkenhead Operatic Society Trust

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

The Birkenhead Operatic Society Trust

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for the Year Ended 31 May 2024

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## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Trust are for the promotion or furtherance of education in, and knowledge, understanding and appreciation of the arts of, opera, ballet, mime, drama, music and singing.

##### **Significant activities**

The Trust stages shows of a near-professional standard. A concert party performs for community groups and concerts are performed for other charities.

Members receive training in stagecraft and singing and children are introduced to theatre performance.

The hall is made available for music and theatre examinations.

##### **Public benefit**

The Trust is committed to enabling as many people as possible to participate in its activities either through involvement in its productions or as its audiences.

Since the Society was formed, they've produced over 200 shows and concerts which have been enjoyed by the local community. In maintaining high standards of production, the Society, its performing members and creative teams have won multiple awards, including those issued by the National Operatic and Dramatic Association.

Throughout this period, members of all ages have benefitted from expert training in stagecraft and singing. It is well documented that taking part in groups such as choirs and dramatic societies improves participants' physical and mental well-being.

The Society engages with both local and national creative talent to ensure that the members and audience benefit from the involvement of professional artistic directors, musical directors and technical crew. Wider benefits to the local community are achieved through the public deriving much pleasure from the Trust's performances - which they're able to attend at professional venues at a far more accessible cost compared to shows produced by commercial entities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Productions within the financial year were The Sound of Music at the Liverpool Empire Theatre and The Sound of Christmas Movies at St George's Hall.

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2024

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial transactions of the Trust continue to run satisfactorily and the position of the Trust is strong and well placed to meet its objectives. Throughout the year when planning its activities, the Trust takes in to consideration the capital reserves required to fulfil its obligations and to mitigate risk from external factors. Some of the Society's larger productions can incur costs of over £180,000, many of which need to be met before ticket income is received.

We made a net loss this year of £30,616.

Total income from members' subscriptions was £12,84 - a much-needed contribution towards the ongoing running costs and improvement costs for our headquarters and facilities.

Our net current assets (being the total amount held in our current and savings accounts, taking into consideration any amounts due to us or owed by us) were £175,830 at 31st May this year,

##### Notable Expenditure

We've had another year of extensive refurbishment of our headquarters which has incurred some significant expenditure:

" Chilled water dispenser in the main hall

" Expenditure on second rehearsal space - including architect's fees and a proportion of the mezzanine cost which fell in to this financial year. Further costs will be included in the next financial year

" Installation of LED lighting in the main hall

" A full electrical inspection of the premises, with suggestions for remedial work which have since been completed

" A new fire detection system installed throughout the premises

" New portable staging to be used in the hall

" Significant amounts of set pieces to be used for upcoming shows

" A large projection screen, as used for The Sound of Music

" A new sewing machine and Cricut machine

" 3 Clearsonic acoustic drum screens

#### **FUTURE PLANS**

Our future planned productions of Annie and Let The People Sing: Les Misérables Anniversary Performance should prove to be successful financially and allow us to retain the cash buffer we require for producing large-scale Liverpool Empire shows.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The Trust is governed by its General Council who are voted in by a majority at each AGM - generally consisting of 11 trustees and up to 4 co-opted members. These roles include a Chairman, Secretary and Treasurer. Other aspects of the day-to-day running of the charity are delegated to sub-committees who report back to the General Council at their monthly meetings. These include Fundraising, Production, Building and a Social Committee. Each sub-committee includes at least one trustee.

The Birkenhead Operatic Society Trust

Report of the Trustees  
for the Year Ended 31 May 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

259306

**Principal address**

**Trustees**

K Blackwell

C Simmons

M Hoile

M Furness

L Furness

L Steventon

D McAllister

I Beattie

K Hoile

R Rose

**Independent Examiner**

Corke Accountancy Services

2 Upton Road

Claughton

Wirral

CH41 0DF

Approved by order of the board of trustees on 27 March 2025 and signed on its behalf by:

Trustee

**Independent examiner's report to the trustees of The Birkenhead Operatic Society Trust**

I report to the charity trustees on my examination of the accounts of The Birkenhead Operatic Society Trust (the Trust) for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; 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.

*R Corke*

Rachel Corke FCA

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

27 March 2025

The Birkenhead Operatic Society Trust

Statement of Financial Activities  
for the Year Ended 31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	11,334
<b>Charitable activities</b>					
Members subscriptions and donations		12,848	-	12,848	16,363
Other trading activities	2	233,855	-	233,855	418,922
Investment income	3	418	-	418	283
<b>Total</b>		<u>247,121</u>	<u>-</u>	<u>247,121</u>	<u>446,902</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,456	-	2,456	7,925
<b>Charitable activities</b>					
Theatre Production		273,972	1,309	275,281	344,000
<b>Total</b>		<u>276,428</u>	<u>1,309</u>	<u>277,737</u>	<u>351,925</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	(29,307) 1,260	(1,309) (1,260)	(30,616) -	94,977 -
<b>Net movement in funds</b>		<u>(28,047)</u>	<u>(2,569)</u>	<u>(30,616)</u>	<u>94,977</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		205,343	10,000	215,343	120,366
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>177,296</u></u>	<u><u>7,431</u></u>	<u><u>184,727</u></u>	<u><u>215,343</u></u>

The notes form part of these financial statements

The Birkenhead Operatic Society Trust

Balance Sheet

31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	8,897	-	8,897	1,865
<b>CURRENT ASSETS</b>					
Stocks	7	30	-	30	30
Debtors	8	45,401	-	45,401	30,723
Cash at bank and in hand		161,019	7,431	168,450	218,041
		<u>206,450</u>	<u>7,431</u>	<u>213,881</u>	<u>248,794</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(38,051)	-	(38,051)	(35,316)
		<u>168,399</u>	<u>7,431</u>	<u>175,830</u>	<u>213,478</u>
<b>NET CURRENT ASSETS</b>					
		<u>177,296</u>	<u>7,431</u>	<u>184,727</u>	<u>215,343</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>177,296</u>	<u>7,431</u>	<u>184,727</u>	<u>215,343</u>
<b>NET ASSETS</b>					
		<u>177,296</u>	<u>7,431</u>	<u>184,727</u>	<u>215,343</u>
<b>FUNDS</b>					
	10			177,296	205,343
Unrestricted funds					
Restricted funds:					
Vocal Coaching				7,431	10,000
<b>TOTAL FUNDS</b>					
				<u>184,727</u>	<u>215,343</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2025 and were signed on its behalf by:

Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings            - 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	31.5.24	31.5.23
	£	£
Fundraising events	7,505	8,853
Theatre ticket sales	212,519	392,456
Programmes and merchandise	7,204	13,861
Bar sales	6,627	3,752
	<u>233,855</u>	<u>418,922</u>

**3. INVESTMENT INCOME**

	31.5.24	31.5.23
	£	£
Deposit account interest	<u>418</u>	<u>283</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,334	10,000	11,334
<b>Charitable activities</b>			
Members subscriptions and donations	16,363	-	16,363
Other trading activities	418,922	-	418,922
Investment income	283	-	283
<b>Total</b>	<u>436,902</u>	<u>10,000</u>	<u>446,902</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,925	-	7,925

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Theatre Production	344,000	-	344,000
<b>Total</b>	<u>351,925</u>	<u>-</u>	<u>351,925</u>
<b>NET INCOME</b>	84,977	10,000	94,977
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	120,366	-	120,366
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>205,343</u></u>	<u><u>10,000</u></u>	<u><u>215,343</u></u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 June 2023	34,136
Additions	7,498
At 31 May 2024	<u>41,634</u>
<b>DEPRECIATION</b>	
At 1 June 2023	32,271
Charge for year	466
At 31 May 2024	<u>32,737</u>
<b>NET BOOK VALUE</b>	
At 31 May 2024	<u><u>8,897</u></u>
At 31 May 2023	<u><u>1,865</u></u>

The Birkenhead Operatic Society Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

7. STOCKS

	31.5.24	31.5.23
	£	£
Stocks	30	30
	<u>30</u>	<u>30</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Prepayments and accrued income	45,401	30,723
	<u>45,401</u>	<u>30,723</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Other creditors	38,051	35,316
	<u>38,051</u>	<u>35,316</u>

10. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
<b>Unrestricted funds</b>				
General fund	205,343	(29,307)	1,260	177,296
<b>Restricted funds</b>				
Vocal Coaching	10,000	(1,309)	(1,260)	7,431
<b>TOTAL FUNDS</b>	<u>215,343</u>	<u>(30,616)</u>	<u>-</u>	<u>184,727</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	247,121	(276,428)	(29,307)
<b>Restricted funds</b>			
Vocal Coaching	-	(1,309)	(1,309)
<b>TOTAL FUNDS</b>	<u>247,121</u>	<u>(277,737)</u>	<u>(30,616)</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	120,366	84,977	205,343
<b>Restricted funds</b>			
Vocal Coaching	-	10,000	10,000
<b>TOTAL FUNDS</b>	<u>120,366</u>	<u>94,977</u>	<u>215,343</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	436,902	(351,925)	84,977
<b>Restricted funds</b>			
Vocal Coaching	10,000	-	10,000
<b>TOTAL FUNDS</b>	<u>446,902</u>	<u>(351,925)</u>	<u>94,977</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
<b>Unrestricted funds</b>				
General fund	120,366	55,670	1,260	177,296
<b>Restricted funds</b>				
Vocal Coaching	-	8,691	(1,260)	7,431
<b>TOTAL FUNDS</b>	<u>120,366</u>	<u>64,361</u>	<u>-</u>	<u>184,727</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	684,023	(628,353)	55,670
<b>Restricted funds</b>			
Vocal Coaching	10,000	(1,309)	8,691
<b>TOTAL FUNDS</b>	<u>694,023</u>	<u>(629,662)</u>	<u>64,361</u>

**11. OTHER FINANCIAL COMMITMENTS**

The building used by the charity is leased and 42 months notice is required to terminate the lease .

This equates to a financial obligation of £12,341.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2024.

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	11,334
<b>Other trading activities</b>		
Fundraising events	7,505	8,853
Theatre ticket sales	212,519	392,456
Programmes and merchandise	7,204	13,861
Bar sales	6,627	3,752
	<hr/>	<hr/>
	233,855	418,922
<b>Investment income</b>		
Deposit account interest	418	283
<b>Charitable activities</b>		
Members' subscriptions and show contributions	12,848	16,363
	<hr/>	<hr/>
<b>Total incoming resources</b>	247,121	446,902
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	2,456	7,925
<b>Other trading activities</b>		
Opening stock	30	30
Closing stock	(30)	(30)
	<hr/>	<hr/>
	-	-
<b>Charitable activities</b>		
Insurance	1,351	1,205
Advertising	12,148	19,205
Theatre and production costs	201,750	295,687
Vocal coaching	1,309	1,260
Cost of bar sales	5,386	2,264
	<hr/>	<hr/>
	221,944	319,621
<b>Support costs</b>		

This page does not form part of the statutory financial statements

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2024

	31.5.24	31.5.23
	£	£
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	3,526	3,526
Rates and water	1,845	2,447
Trustee's insurance	389	285
Light and heat	12,468	4,656
Telephone	745	792
Postage and stationery	356	374
Sundries	-	486
NODA subscription	-	286
Repairs and maintenance	31,929	9,758
Fixtures and fittings	466	384
	<hr/>	<hr/>
	51,724	22,994
<b>Finance</b>		
Bank charges	605	355
<b>Human resources</b>		
Software licences	106	58
<b>Governance costs</b>		
Accountancy and legal fees	902	972
	<hr/>	<hr/>
Total resources expended	277,737	351,925
<b>Net (expenditure)/income</b>	<hr/> <hr/>	<hr/> <hr/>
	(30,616)	94,977

This page does not form part of the statutory financial statements

**THE BIRKENHEAD OPERATIC SOCIETY TRUST**

England & Wales - Charity number 259306

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2023  
for  
The Birkenhead Operatic Society Trust

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

The Birkenhead Operatic Society Trust

Contents of the Financial Statements  
for the Year Ended 31 May 2023

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Balance Sheet	6
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Detailed Statement of Financial Activities	13 to 14

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Trust are for the promotion or furtherance of education in, and knowledge, understanding and appreciation of the arts of, opera, ballet, mime, drama, music and singing.

##### **Significant activities**

The Trust stages shows of a near-professional standard. A concert party performs for community groups and concerts are performed for other charities.

Members receive training in stagecraft and singing and children are introduced to theatre performance.

The hall is made available for music and theatre examinations.

##### **Public benefit**

The Trust is committed to enabling as many people as possible to participate in its activities either through involvement in its productions or as its audiences.

Since the Society was formed, they've produced over 200 shows and concerts which have been enjoyed by the local community. In maintaining high standards of production, the Society, its performing members and creative teams have won multiple awards, including those issued by the National Operatic and Dramatic Association.

Throughout this period, members of all ages have benefitted from expert training in stagecraft and singing. It is well documented that taking part in groups such as choirs and dramatic societies improves participants' physical and mental well-being.

The Society engages with both local and national creative talent to ensure that the members and audience benefit from the involvement of professional artistic directors, musical directors and technical crew. Wider benefits to the local community are achieved through the public deriving much pleasure from the Trust's performances - which they're able to attend at professional venues at a far more accessible cost compared to shows produced by commercial entities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Productions within the financial year were Shrek and Chitty Chitty Bang Bang, both at the Liverpool Empire.

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2023

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial transactions of the Trust continue to run satisfactorily and the position of the Trust is strong and well placed to meet its objectives. Throughout the year when planning its activities, the Trust takes in to consideration the capital reserves required to fulfil its obligations and to mitigate risk from external factors. Some of the Society's larger productions can incur costs of over £100,000, many of which need to be met before ticket income is received.

We made a net profit this year of £94,977.

Highest annual revenue in the Charity's history

Total income from members' subscriptions was £14,087 - a much-needed boost from the £5,624 received in the previous financial year

The total expenditure for the year unrelated to specific shows (i.e. the running costs of the charity, along with money spent on building improvements and other purchases) was £31,176

Our net current assets (being the total amount held in our current and savings accounts, taking into consideration any amounts due to us or owed by us) were £213,478 at 31st May this year

##### **Notable Expenditure**

You may recall that in the 2021-2022 period (which was impacted by COVID and saw us stage only St George's Hall productions), we refrained from any major building maintenance and improvement works for that year. Luckily, given strong ticket sales for Shrek and Chitty Chitty Bang Bang, we were able to fund various projects this year:

Extensive clear-out of the garage area and disposal of waste over the course of several months

Refurbishment of the gents' toilets - including replacement urinals, extensive plumbing work to re-route pipework and remove unused sinks, painting of walls & ceiling and new hand dryers

Installation of LED lighting throughout all areas of the building (main hall to follow this year!) along with motion sensors to reduce electricity usage

Purchase of a PAT device so that electrical appliances can be tested for safety in-house

Purchase of additional music stands

Replacement of water urn and dishwasher in the kitchen, plus installation of an electric hot water heater by the sink

Purchase of various tools for use with set building and maintenance, including a new bench saw

Repair to the rear fire exit concrete step which had deteriorated

Investment in accurate CAD plans of existing building layout

Purchase of low foggers - these produce a low-lying cloud of smoke on stage, as used in Shrek and Chitty. This will save continually hiring them for each major show

#### **FUTURE PLANS**

Whilst it's likely to be several years before we're able to produce a show as financially successful as Shrek; we hope that with The Sounds of Christmas Movies concert and The Sound of Music, we'll have another strong financial year for 2023-2024 to help fund major building projects whilst retaining the cash buffer we require for producing large-scale Liverpool Empire shows.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

The Trust is governed by its General Council who are voted in by a majority at each AGM - generally consisting of 11 trustees and up to 4 co-opted members. These roles include a Chairman, Secretary and Treasurer. Other aspects of the day-to-day running of the charity are delegated to sub-committees who report back to the General Council at their monthly meetings. These include Fundraising, Production, Building and a Social Committee. Each sub-committee includes at least one trustee.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

259306

### **Principal address**

#### **Trustees**

K Blackwell

C Simmons

M Hoile

M Furness

L Furness

L Steventon

D McAllister

I Lockwood (resigned 22.9.22)

I Beattie

K Hoile (appointed 22.9.22)

R Rose (appointed 22.9.22)

#### **Independent Examiner**

Corke Accountancy Services

2 Upton Road

Claughton

Wirral

CH41 0DF

Approved by order of the board of trustees on 28 March 2024 and signed on its behalf by:

Trustee

Independent Examiner's Report to the Trustees of  
The Birkenhead Operatic Society Trust

**Independent examiner's report to the trustees of The Birkenhead Operatic Society Trust**

I report to the charity trustees on my examination of the accounts of The Birkenhead Operatic Society Trust (the Trust) for the year ended 31 May 2023.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; 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.

Rachel Corke FCA  
ICAEW  
Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

28 March 2024

The Birkenhead Operatic Society Trust

Statement of Financial Activities  
for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,334	10,000	11,334	920
<b>Charitable activities</b>					
Members subscriptions and donations		16,363	-	16,363	5,624
Other trading activities	2	418,922	-	418,922	37,321
Investment income	3	283	-	283	175
<b>Total</b>		<u>436,902</u>	<u>10,000</u>	<u>446,902</u>	<u>44,040</u>
<b>EXPENDITURE ON</b>					
Raising funds		7,925	-	7,925	1,411
<b>Charitable activities</b>					
Theatre Production		344,000	-	344,000	36,670
<b>Total</b>		<u>351,925</u>	<u>-</u>	<u>351,925</u>	<u>38,081</u>
<b>NET INCOME</b>		<u>84,977</u>	<u>10,000</u>	<u>94,977</u>	<u>5,959</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		120,366	-	120,366	114,407
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>205,343</u></u>	<u><u>10,000</u></u>	<u><u>215,343</u></u>	<u><u>120,366</u></u>

The notes form part of these financial statements

The Birkenhead Operatic Society Trust

Balance Sheet

31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,865	-	1,865	1,752
<b>CURRENT ASSETS</b>					
Stocks	7	30	-	30	30
Debtors	8	30,723	-	30,723	-
Cash at bank and in hand		208,041	10,000	218,041	119,334
		<u>238,794</u>	<u>10,000</u>	<u>248,794</u>	<u>119,364</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(35,316)	-	(35,316)	(750)
		<u>203,478</u>	<u>10,000</u>	<u>213,478</u>	<u>118,614</u>
<b>NET CURRENT ASSETS</b>					
		<u>205,343</u>	<u>10,000</u>	<u>215,343</u>	<u>120,366</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>205,343</u>	<u>10,000</u>	<u>215,343</u>	<u>120,366</u>
<b>NET ASSETS</b>					
		<u>205,343</u>	<u>10,000</u>	<u>215,343</u>	<u>120,366</u>
<b>FUNDS</b>					
Unrestricted funds	10			205,343	120,366
Restricted funds:					
Vocal Coaching				10,000	-
				<u>215,343</u>	<u>120,366</u>
<b>TOTAL FUNDS</b>					
				<u>215,343</u>	<u>120,366</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2024 and were signed on its behalf by:

Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	31.5.23	31.5.22
	£	£
Fundraising events	8,853	2,072
Theatre ticket sales	392,456	33,860
Programmes and merchandise	13,861	440
Bar sales	3,752	949
	<u>418,922</u>	<u>37,321</u>

**3. INVESTMENT INCOME**

	31.5.23	31.5.22
	£	£
Deposit account interest	<u>283</u>	<u>175</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	920	-	920
<b>Charitable activities</b>			
Members subscriptions and donations	5,624	-	5,624
Other trading activities	37,321	-	37,321
Investment income	175	-	175
<b>Total</b>	<u>44,040</u>	-	<u>44,040</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,411	-	1,411
<b>Charitable activities</b>			
Theatre Production	36,670	-	36,670
<b>Total</b>	<u>38,081</u>	-	<u>38,081</u>

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME</b>	5,959	-	5,959
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	114,407	-	114,407
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>120,366</u>	<u>-</u>	<u>120,366</u>

**6. TANGIBLE FIXED ASSETS**

		Fixtures and fittings £
<b>COST</b>		
At 1 June 2022		33,639
Additions		497
At 31 May 2023		<u>34,136</u>
<b>DEPRECIATION</b>		
At 1 June 2022		31,887
Charge for year		384
At 31 May 2023		<u>32,271</u>
<b>NET BOOK VALUE</b>		
At 31 May 2023		<u>1,865</u>
At 31 May 2022		<u>1,752</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

7. **STOCKS**

	31.5.23	31.5.22
	£	£
Stocks	30	30
	<u>30</u>	<u>30</u>

8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Prepayments and accrued income	30,723	-
	<u>30,723</u>	<u>-</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Other creditors	35,316	750
	<u>35,316</u>	<u>750</u>

10. **MOVEMENT IN FUNDS**

	At 1.6.22	Net movement in funds	At
	£	£	31.5.23
			£
<b>Unrestricted funds</b>			
General fund	120,366	84,977	205,343
<b>Restricted funds</b>			
Vocal Coaching	-	10,000	10,000
<b>TOTAL FUNDS</b>	<u>120,366</u>	<u>94,977</u>	<u>215,343</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	436,902	(351,925)	84,977
<b>Restricted funds</b>			
Vocal Coaching	10,000	-	10,000
<b>TOTAL FUNDS</b>	<u>446,902</u>	<u>(351,925)</u>	<u>94,977</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	114,407	5,959	120,366
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>114,407</u>	<u>5,959</u>	<u>120,366</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,040	(38,081)	5,959
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>44,040</u>	<u>(38,081)</u>	<u>5,959</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	114,407	90,936	205,343
<b>Restricted funds</b>			
Vocal Coaching	-	10,000	10,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>114,407</u>	<u>100,936</u>	<u>215,343</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	480,942	(390,006)	90,936
<b>Restricted funds</b>			
Vocal Coaching	10,000	-	10,000
<b>TOTAL FUNDS</b>	<u>490,942</u>	<u>(390,006)</u>	<u>100,936</u>

**11. OTHER FINANCIAL COMMITMENTS**

The building used by the charity is leased and 42 months notice is required to terminate the lease .

This equates to a financial obligation of £12,341.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023

	31.5.23	31.5.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,334	920
<b>Other trading activities</b>		
Fundraising events	8,853	2,072
Theatre ticket sales	392,456	33,860
Programmes and merchandise	13,861	440
Bar sales	3,752	949
	<hr/>	<hr/>
	418,922	37,321
<b>Investment income</b>		
Deposit account interest	283	175
<b>Charitable activities</b>		
Members' subscriptions and show contributions	16,363	5,624
	<hr/>	<hr/>
<b>Total incoming resources</b>	446,902	44,040
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	7,925	1,411
<b>Other trading activities</b>		
Opening stock	30	-
Closing stock	(30)	-
	<hr/>	<hr/>
	-	-
<b>Charitable activities</b>		
Insurance	1,205	858
Advertising	19,205	-
Theatre and production costs	295,687	16,328
Vocal coaching	1,260	-
Cost of bar sales	2,264	-
	<hr/>	<hr/>
	319,621	17,186
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	3,526	3,526
Carried forward	3,526	3,526

This page does not form part of the statutory financial statements

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023

	31.5.23	31.5.22
	£	£
<b>Management</b>		
Brought forward	3,526	3,526
Rates and water	2,447	2,351
Trustee's insurance	285	265
Light and heat	4,656	3,077
Telephone	792	737
Postage and stationery	374	633
Advertising	-	4,404
Sundries	486	360
Burglar and fire alarm	-	462
NODA subscription	286	163
Repairs and maintenance	9,758	570
Fixtures and fittings	384	309
	<hr/>	<hr/>
	22,994	16,857
<b>Finance</b>		
Bank charges	355	1,101
<b>Human resources</b>		
Software licences	58	206
<b>Governance costs</b>		
Accountancy and legal fees	972	1,320
	<hr/>	<hr/>
Total resources expended	351,925	38,081
	<hr/>	<hr/>
<b>Net income</b>	94,977	5,959
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**THE BIRKENHEAD OPERATIC SOCIETY TRUST**

England & Wales - Charity number 259306

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
The Birkenhead Operatic Society Trust

Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

The Birkenhead Operatic Society Trust

Contents of the Financial Statements  
for the Year Ended 31 May 2022

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Statement of Financial Activities	5
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Detailed Statement of Financial Activities	13 to 14

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Trust are for the promotion or furtherance of education in, and knowledge, understanding and appreciation of the arts of, opera, ballet, mime, drama, music and singing.

##### **Significant activities**

The Trust stages shows of a near-professional standard. A concert party performs for community groups and concerts are performed for other charities.

Members receive training in stagecraft and singing and children are introduced to theatre performance.

The hall is made available for music and theatre examinations.

##### **Public benefit**

The Trust is committed to enabling as many people as possible to participate in its activities either through involvement in its productions or as its audiences.

Since the Society was formed, they've produced over 200 shows and concerts which have been enjoyed by the local community. In maintaining high standards of production, the Society, its performing members and creative teams have won multiple awards, including those issued by the National Operatic and Dramatic Association.

Throughout this period, members of all ages have benefitted from expert training in stagecraft and singing. It is well documented that taking part in groups such as choirs and dramatic societies improves participants' physical and mental well-being.

The Society engages with both local and national creative talent to ensure that the members and audience benefit from the involvement of professional artistic directors, musical directors and technical crew. Wider benefits to the local community are achieved through the public deriving much pleasure from the Trust's performances - which they're able to attend at professional venues at a far more accessible cost compared to shows produced by commercial entities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Recovering from the uncertainties of the pandemic and being unable to safely stage a large musical in early 2021, this financial year saw two productions held in the glamorous Concert Room at St George's Hall. In December 2021 the Society produced 'The Magic of Christmas Musicals' - a staged concert encompassing many festive musical numbers from the theatrical and film worlds. The concert was extremely well received by the sell-out audiences. Following this, BOST returned to the venue in May 2022 with 'The Sounds of Liverpool' - another themed concert based on theatrical and popular music in some way connected to Liverpool.

Combined, ticket sales from the productions totalled £33,860.

During the pandemic, the Society made efforts to keep members engaged and continue its aims via online rehearsals, workshops and fundraising events. They also took the opportunity to maintain and improve their leased premises, whilst the space was seeing less demand.

## The Birkenhead Operatic Society Trust

### Report of the Trustees for the Year Ended 31 May 2022

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial transactions of the Trust continue to run satisfactorily and the position of the Trust is strong and well placed to meet its objectives. Throughout the year when planning its activities, the Trust takes in to consideration the capital reserves required to fulfil its obligations and to mitigate risk from external factors. Some of the Society's larger productions can incur costs of over £100,000, many of which need to be met before ticket income is received.

The Trust's balance sheet at the year end shows the total funds of the Trust to be £120,366 (2021 - £114,407) which they consider to be more than adequate to meet the proposed commitments for the coming year, including a large-scale production of 'Shrek the Musical' at the Liverpool Empire.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The Trust is governed by its General Council who are voted in by a majority at each AGM - generally consisting of 11 trustees and up to 4 co-opted members. These roles include a Chairman, Secretary and Treasurer. Other aspects of the day-to-day running of the charity are delegated to sub-committees who report back to the General Council at their monthly meetings. These include Fundraising, Production, Building and a Social Committee. Each sub-committee includes at least one trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

259306

##### **Principal address**

##### **Trustees**

K Blackwell

C Simmons (appointed 30.9.21)

M Hoile (appointed 30.9.21)

M Furness

L Furness

L Steventon

D McAllister

I Lockwood (resigned 22.9.22)

I Beattie

K Hoile (appointed 22.9.22)

R Rose (appointed 22.9.22)

##### **Independent Examiner**

Corke Accountancy Services

2 Upton Road

Claughton

Wirral

CH41 0DF

The Birkenhead Operatic Society Trust

Report of the Trustees  
for the Year Ended 31 May 2022

Approved by order of the board of trustees on 29 March 2023 and signed on its behalf by:

Trustee

Independent Examiner's Report to the Trustees of  
The Birkenhead Operatic Society Trust

**Independent examiner's report to the trustees of The Birkenhead Operatic Society Trust**

I report to the charity trustees on my examination of the accounts of The Birkenhead Operatic Society Trust (the Trust) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; 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.

*R. Corke*

Rachel Corke FCA  
Corke Accountancy Services  
2 Upton Road  
Claughton  
Wirral  
CH41 0DF

29 March 2023

The Birkenhead Operatic Society Trust

Statement of Financial Activities  
for the Year Ended 31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		920	-
<b>Charitable activities</b>			
Members subscriptions and donations		5,624	4,697
Other trading activities	2	37,321	811
Investment income	3	175	104
Other income		-	17,431
<b>Total</b>		<b>44,040</b>	<b>23,043</b>
<b>EXPENDITURE ON</b>			
Raising funds		1,411	-
<b>Charitable activities</b>			
Theatre Production		36,670	17,870
<b>Total</b>		<b>38,081</b>	<b>17,870</b>
<b>NET INCOME</b>		<b>5,959</b>	<b>5,173</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		114,407	109,234
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>120,366</b>	<b>114,407</b>

The Birkenhead Operatic Society Trust

Balance Sheet  
31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,752	2,061
<b>CURRENT ASSETS</b>			
Stocks	7	30	30
Cash at bank and in hand		119,334	113,066
		<u>119,364</u>	<u>113,096</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(750)	(750)
		<u>118,614</u>	<u>112,346</u>
<b>NET CURRENT ASSETS</b>			
		<u>118,614</u>	<u>112,346</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		120,366	114,407
		<u>120,366</u>	<u>114,407</u>
<b>NET ASSETS</b>			
		<u>120,366</u>	<u>114,407</u>
<b>FUNDS</b>	9		
Unrestricted funds		120,366	114,407
		<u>120,366</u>	<u>114,407</u>
<b>TOTAL FUNDS</b>			
		<u>120,366</u>	<u>114,407</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2023 and were signed on its behalf by:

Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	31.5.22	31.5.21
	£	£
Fundraising events	2,072	126
Theatre ticket sales	33,860	685
Programme sales	440	-
Bar sales	949	-
	<u>37,321</u>	<u>811</u>

**3. INVESTMENT INCOME**

	31.5.22	31.5.21
	£	£
Deposit account interest	<u>175</u>	<u>104</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Members subscriptions and donations	4,697
Other trading activities	811
Investment income	104
Other income	17,431
<b>Total</b>	<u>23,043</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Theatre Production	17,870
<b>NET INCOME</b>	<u>5,173</u>

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward 109,234

**TOTAL FUNDS CARRIED  
FORWARD**

114,407

**6. TANGIBLE FIXED ASSETS**

Fixtures  
and  
fittings  
£

**COST**

At 1 June 2021 and 31 May 2022

2,801

**DEPRECIATION**

At 1 June 2021

740

Charge for year

309

At 31 May 2022

1,049

**NET BOOK VALUE**

At 31 May 2022

1,752

At 31 May 2021

2,061

**7. STOCKS**

31.5.22  
£

31.5.21  
£

Stocks

30

30

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.22	31.5.21
	£	£
Other creditors	750	750
	<u>750</u>	<u>750</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	114,407	5,959	120,366
	<u>114,407</u>	<u>5,959</u>	<u>120,366</u>
<b>TOTAL FUNDS</b>	<u>114,407</u>	<u>5,959</u>	<u>120,366</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	44,040	(38,081)	5,959
	<u>44,040</u>	<u>(38,081)</u>	<u>5,959</u>
<b>TOTAL FUNDS</b>	<u>44,040</u>	<u>(38,081)</u>	<u>5,959</u>

**Comparatives for movement in funds**

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,234	5,173	114,407
	<u>109,234</u>	<u>5,173</u>	<u>114,407</u>
<b>TOTAL FUNDS</b>	<u>109,234</u>	<u>5,173</u>	<u>114,407</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,043	(17,870)	5,173
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>23,043</u>	<u>(17,870)</u>	<u>5,173</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	109,234	11,132	120,366
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>109,234</u>	<u>11,132</u>	<u>120,366</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,083	(55,951)	11,132
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,083</u>	<u>(55,951)</u>	<u>11,132</u>

**10. OTHER FINANCIAL COMMITMENTS**

The building used by the charity is leased and 42 months notice is required to terminate the lease .

This equates to a financial obligation of £12,341.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2022

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	920	-
<b>Other trading activities</b>		
Fundraising events	2,072	126
Theatre ticket sales	33,860	685
Programme sales	440	-
Bar sales	949	-
	<hr/>	<hr/>
	37,321	811
<b>Investment income</b>		
Deposit account interest	175	104
<b>Charitable activities</b>		
Members' subscriptions	5,624	4,682
Vice President's donations	-	15
	<hr/>	<hr/>
	5,624	4,697
<b>Other income</b>		
Grants received	-	17,431
	<hr/>	<hr/>
<b>Total incoming resources</b>	44,040	23,043
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	1,411	-
<b>Charitable activities</b>		
Insurance	858	840
Theatre and production costs	16,328	3,109
Costumes	-	672
	<hr/>	<hr/>
	17,186	4,621
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	3,526	3,526
Carried forward	3,526	3,526

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The Birkenhead Operatic Society Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2022

	31.5.22	31.5.21
	£	£
<b>Management</b>		
Brought forward	3,526	3,526
Rates and water	2,351	1,844
Trustee's insurance	265	226
Light and heat	3,077	1,619
Telephone	737	1,015
Postage and stationery	633	-
Advertising	4,404	60
Sundries	360	-
Burglar and fire alarm	462	855
NODA subscription	163	72
Incidental expenses	-	20
Repairs and maintenance	570	1,338
Fixtures and fittings	309	740
	<hr/>	<hr/>
	16,857	11,315
<b>Finance</b>		
Bank charges	1,101	1,184
<b>Human resources</b>		
Software licences	206	-
<b>Governance costs</b>		
Accountancy and legal fees	1,320	750
	<hr/>	<hr/>
Total resources expended	38,081	17,870
<b>Net income</b>	<hr/> <hr/>	<hr/> <hr/>
	5,959	5,173

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