

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

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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.

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.



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 £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
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
Total		<u>270,581</u>	<u>-</u>	<u>270,581</u>	<u>247,121</u>
EXPENDITURE ON					
Raising funds		4,515	-	4,515	2,456
Charitable activities					
Theatre Production		<u>278,851</u>	<u>952</u>	<u>279,803</u>	<u>275,282</u>
Total		<u>283,366</u>	<u>952</u>	<u>284,318</u>	<u>277,738</u>
NET INCOME/(EXPENDITURE)		(12,785)	(952)	(13,737)	(30,617)
RECONCILIATION OF FUNDS					
Total funds brought forward		177,295	7,431	184,726	215,343
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	6	10,600	-	10,600	8,897
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(10,863)	(1)	(10,864)	(38,052)
NET CURRENT ASSETS		<u>153,910</u>	<u>6,479</u>	<u>160,389</u>	<u>175,829</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,510</u>	<u>6,479</u>	<u>170,989</u>	<u>184,726</u>
NET ASSETS		<u>164,510</u>	<u>6,479</u>	<u>170,989</u>	<u>184,726</u>
FUNDS	10				
Unrestricted funds				164,510	177,295
Restricted funds:					
Vocal Coaching				6,479	7,431
TOTAL FUNDS				<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 £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Members subscriptions and donations	12,848	-	12,848
Other trading activities	233,855	-	233,855
Investment income	418	-	418
Total	<u>247,121</u>	<u>-</u>	<u>247,121</u>
EXPENDITURE ON			
Raising funds	2,456	-	2,456

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

6. TANGIBLE FIXED ASSETS

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

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

7. STOCKS

	31.5.25 £	31.5.24 £
Stocks	250	30

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Prepayments and accrued income	69,367	45,401

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other creditors	10,864	38,052

10. MOVEMENT IN FUNDS

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

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

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

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

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 £
Unrestricted funds				
General fund	205,343	(29,308)	1,260	177,295
Restricted funds				
Vocal Coaching	10,000	(1,309)	(1,260)	7,431
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	247,121	(276,429)	(29,308)
Restricted funds			
Vocal Coaching	-	(1,309)	(1,309)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	205,343	(42,093)	1,260	164,510
Restricted funds				
Vocal Coaching	10,000	(2,261)	(1,260)	6,479
TOTAL FUNDS	<u>215,343</u>	<u>(44,354)</u>	<u>-</u>	<u>170,989</u>

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

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 £
Unrestricted funds			
General fund	517,702	(559,795)	(42,093)
Restricted funds			
Vocal Coaching	-	(2,261)	(2,261)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Other trading activities		
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
Investment income		
Deposit account interest	4,206	418
Charitable activities		
Members' subscriptions and show contributions	10,756	12,848
	<hr/>	<hr/>
Total incoming resources	270,581	247,121
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	4,735	2,456
Other trading activities		
Opening stock	30	30
Closing stock	(250)	(30)
	<hr/>	<hr/>
	(220)	-
Charitable activities		
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
Support costs		
Management		
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 £
Management		
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
 Finance		
Bank charges	604	605
 Human resources		
Software licences	319	106
 Governance costs		
Accountancy and legal fees	4,394	902
	<hr/>	<hr/>
Total resources expended	284,318	277,738
	<hr/>	<hr/>
Net expenditure	(13,737)	(30,617)
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