MIDSUMMER OPERA

(LIMITED BY GUARANTEE)

Company registration 2023661

Charity registration 294591

FINANCIAL STATEMENTS

31 DECEMBER 2025

MIDSUMMER OPERA

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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MIDSUMMER OPERA
FINANCIAL STATEMENTS TO 31 DECEMBER 2025
COMPANY INFORMATION

Trustees:	C. Hollis G Mizner D. Roblou Dr B. Fine C. Fine J. Upperton
Company Secretary	C. Fine
Companies House:	Registration No. 2023661
Charity Commission:	Registration No. 294591
Registered Office:	109, Algernon Road London SE13 7AP
Accountants:	Adrian C Mansbridge & Co. Chartered Accountants 28 Watford Road Northwood Middlesex HA6 3NT
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

MIDSUMMER OPERA
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors & Trustees present their report and audited financial statements for the year to 31 December 2025

Objects of the charity, principal activities and organisation of our work
Midsummer opera is constituted as a company limited by guarantee; registration number 2023661 and is therefore governed by a memorandum and articles of association. The company is also registered as a charity with the Charity Commission: number 294591.

Activities
The charity's primary object is to promote mainstream and unusual operatic repertoire in both fully staged and concert performances; in addition building audiences for opera via education work and small-scale concerts.
The charity is organised so that the trustees meet regularly to oversee its affairs.

Directors and Trustees
The Directors who were also Trustees of the Society during the year were:

C. Hollis, D. Roblou, J. Upperton, C Fine, B Fine, G Mizner

The Board has the power to appoint additional directors and trustees as it considers fit to do so.

Directors and Trustees responsibilities
Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees and directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors and Trustees responsibilities (cont'd)
The directors and trustees are aware of their responsibilities to external creditors under the Insolvency Act 1986 and undertake to ensure funding levels are adequate for the foreseeable future.

Tax status
In the opinion of the directors, the Society is exempt from tax on its principal activities by virtue of its charitable status.

Audit
The directors and trustees have decided to take advantage of the rules that allow a Charity of the size of Midsummer opera to no longer have its accounts audited. Instead the accounts will be "examined" by an appropriately qualified person, but not audited.

Approval
This report was approved by the Board of Directors and Trustees on the date shown below and signed on its behalf

Christopher Hollis

Mr Christopher Hollis
Director & Trustee
Date: 7 September 2026

MIDSUMMER OPERA
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the trustees of Midsummer opera
(Charity number 294591)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner
As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:
• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
•the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed…… Date: 7 September 2026

Adrian Mansbridge FCA, FCCA, CTA
Adrian C Mansbridge and Company
Half Oak House
28 Watford Road
Northwood
Middx HA6 3NT

MIDSUMMER OPERA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD TO 31 DECEMBER 2025

	NOTES	RESTRICTED	UNRESTRICTED	TOTAL TO 31.12. 2025	TOTAL TO 31.12. 2024
INCOMING RESOURCES		**£**	**£**	**£**	**£**
Donations and gifts	**2**	-	2,995	2,995	280
Covenanted income					
Gift aid reimbursements			-	-	-
Fund-raising ventures	**4**		25,191	25,191	19.350
Investment income			13	13	13
Total income		-	28,199	28,199	19,643
RESOURCES EXPENDED					
Direct charitable expenditure					
Performance fees	**6**		6,267	6,267	6,153
Other expenditure					
Fund-raising			19,101	19,101	12,261
Management and administration	**7**		3,132	3,132	2,951
Total Expenditure		-	28,500	28,500	21,365
NET INCOME/ (EXPENDITURE) FOR THE YEAR		-	-301	-301	-1,722

MIDSUMMER OPERA
STATEMENT OF OTHER RECOGNISED GAINS
FOR THE PERIOD TO 31 DECEMBER 2025

	PERMANENT ENDOWMENT £	RESTRICTED INCOME £	UNRESTRICTED INCOME £	TOTAL 2025 £	TOTAL 2024 £
Net (Expenditure)/income for the year			-301	-301	-1,722
Investment gains			-	-	-
Net movement in funds for period			-301	-301	-1,722
Funds brought forward		360	8,393	8,753	10,475
Funds carried forward		360	8,092	8,452	8,753

MIDSUMMER OPERA
BALANCE SHEET
AS AT 31 DECEMBER 2025

	NOTES	2025	2025	2024	2024
		£	£	£	£
Current Assets					
Debtors		-		-	
Cash at bank and in hand		9,682		9.941	
Total current assets		9,682		9.941	
Creditors : amounts due within one year	**8**	(1,230)		(1,188)	
Net Current Assets			8,452		8.753
Net Assets			8,452		8,753
Capital					
Permanent Endowment	**9**		-		-
Restricted income funds	**9**		360		360
Unrestricted funds	**9**		8,092		8,393
			8,452		8,753

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

• No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS 102 SORP.

Approved and signed on behalf of the Board of directors and Trustees on 7 September 2026

Christopher Hollis

Mr Christopher Hollis
Director and Trustee

MIDSUMMER OPERA
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Basis of preparation of accounts
The accounts are prepared under the historical cost convention and includes the results of the charity's operations which are described in the Directors and Trustees Report and all of which are continuing. The accounts have been prepared in compliance with the Statement of Recommended Practice on Charity Accounts.

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from producing a cash flow statement.

1.2 Tangible fixed assets and depreciation
There were no fixed assets held.

1.3 Income
Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with any associated costs included in fund raising costs. No permanent endowments have been received in the period, but these are dealt with through the Statement of Financial Activities if any arose.

1.4 Investments
The company currently hold no investment.

1.5 Value added tax
Value added tax is not recoverable by the charity and is therefore included as a cost in the statement of financial activities.

1.6 Finance leases
There were no Finance leases.

1.7 Operating leases
There were no Operating leases.

1.8 Fundraising costs
Fundraising costs comprises expenditure incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

1.9 Expenditure on management and administration of the charity.
Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures. This includes cost of renting and running office premises, staff salaries for administrative staff and accountancy and audit fees.

MIDSUMMER OPERA
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 DECEMBER 2025

	2025 £	2024 £
2. DONATIONS & GIFTS		
Donations from individuals	2,995	280
Gift aid reimbursements	-	-
3. GRANTS RECEIVED	nil	nil
4. FUND-RAISING VENTURES		
Concert tickets, programmes, interval refreshments, adverts, CD's	25,191	19,350
5. INVESTMENT INCOME		
Interest received	13	13
6. PERFORMANCE FEES		
Direct concert costs	25,368	18,414
7 MANAGEMENT AND ADMINISTRATION		
The deficit on activities is after charging:		
Accountants remuneration including VAT	1,230	1,188
Printing postage and stationery	37	38
Bank Charges	142	177
Insurance	372	100
Administration costs	1,351	1,448
	3,132	2,951
8. CREDITORS		
Accountancy fees	1,230	1,188
	1,230	1,188

MIDSUMMER OPERA
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 DECEMBER 2025

9. RESERVES

No permanent endowment fund providing ongoing investment income currently exists. The charity will be encouraging the provision of such an endowment. There were no restricted reserves arising during the year. Fund balances analysed between assets comprise:

	Unrestricted	Restricted	Total
	£	£	£
Fixed assets			
Investment			
Net current assets	8,092	360	8,452
	8,092	360	8,452

10. LOANS FROM BENEFACTORS

There were no loans at 31 DECEMBER 2025.

11. DIRECTORS & TRUSTEES REMUNERATION

No remuneration was paid to trustees in the capacity of trustee during the year.

12. The company is limited by guarantee. Each director has guaranteed £1.

13. Related party Transaction

The following directors/trustees completed transactions with the company in the capacities of stage director and choir trainer:
J Upperton - fee £1,960 reimbursed expenses £NIL

The directors
Midsummer Opera
109 Algernon Road
London
SE13 7AP

Adrian C Mansbridge
Half Oak House
28 Watford Road
Northwood
Middlesex
HA6 3NT

Dear Sir
Re: Midsummer Opera Limited
Accounts, period ended 31 December 2025.

The following representations are made on the basis of enquiries of directors and trustees with relevant knowledge and experience such as we consider necessary in connection with your examination of the company's financial statements for the year ended **31 December 2025**. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

GENERAL

1. We have fulfilled our responsibilities as directors, as set out in the terms of your engagement letter, under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the company have been properly reflected and recorded in the accounting records.
3. All the accounting records have been reflected in the spreadsheets made available to you for the purpose of your examination. We have provided you with records and related information requested, including minutes of all Trustee meetings.
4. The financial statements are free of material misstatements, including omissions.

INTERNAL CONTROL AND FRAUD

1. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error.
2. We confirm we would disclose to you, if circumstances arose, all instances of known or suspected fraud affecting the entity involving management, who have a significant role in internal control or others that could have a material effect on the financial

statements.

ASSETS AND LIABILITIES

1. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in the notes to the financial statements.
2. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
3. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. We confirm the bank balance as included in the accounts. We confirm the cash float balance as £500.

ACCOUNTING ESTIMATES

1. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

INCOME AND EXPENDITURE ACCOUNT

The income and expenditure account was not materially affected by:
(a) Transactions of a sort not normally undertaken by the company:
(b) circumstances of an exceptional or non-recurrent nature:
(c) charges or credits relating to prior years:
(d) any change to the basis of accounting, except as disclosed.

LOANS AND ARRANGEMENTS

1. The company has not granted any advances or credits to, or made guarantees on behalf of, directors/trustees other than those disclosed in the financial statements.

LEGAL CLAIMS

1. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

LAWS AND REGULATIONS

1. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

RELATED PARTIES

1. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

SUBSEQUENT EVENTS

1. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

GOING CONCERN

1. We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

For and on behalf of Midsummer Opera Limited

Christopher Hollis

Mr Christopher Hollis
Company Director/Trustee Date: 7 September 2026