

The British Institute of Organ Studies
Annual Report and Financial Statements
for the year ended 31 December 2025

The British Institute of Organ Studies (Registered Charity number 283936) exists to advance the education of the public in and promote the study of and research into the development of the organ and its music in all aspects and, in particular, the development of the organ and its music in Britain and to publish the useful results of any research. Also, to promote the preservation and restoration of historic organs in Britain for the benefit of the public generally in the manner of an amenity society.

Council

During the year the following served on the Council:

| | |
|-----------------------------------------|----------------------------------------------------|
| William McVicker (Chairman) | Christopher Gray (Publicity Officer) |
| Melvin Hughes (Secretary) | Mark Venning (NPOR Link) |
| Adrian Mumford (Treasurer) | David Shuker (BOA / Reporter Editor) |
| Melanie Plumley (Membership Secretary) | Paul Tindall |
| Katharine Pardee (Publications Officer) | Leonard Sanderman |
| Richard Hobson (Meetings Officer) | Owen Woods |
| Nigel Stark (Casework Officer) | Nicholas Thistlethwaite (President: in attendance) |

The Council met three times during the year.

Independent Examiner

John Henderson (succeeding Jonathan Hunt during the year)

Bankers

CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent
Nat West Bank, Durham

Investment Manager

CCLA Investment Management Ltd. 80 Cheapside, London EC2

Reserves Policy

The trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission: they believe that it is prudent for the minimum level to be the equivalent of a 3-year moving average of annual subscription income. Additional designated reserves may be held from time to time when significant future events or projects are anticipated.

Financial Review of the Year

Financially, this has been an exceptional year for reason of two legacies. £130k has been credited to unrestricted funds which has allowed the Council to appoint an archivist in Birmingham for a year to catalogue the British Organ Archive, costing around £54k. A second project to support the cost of a doctoral student in the Birmingham Conservatoire is also under consideration. At the end of the year, Unrestricted Funds were at £194k: this will allow other projects in line with the objects of BIOS to come to fruition. Approaching the 50th anniversary year, membership numbers have remained essentially steady – with Gift Aid, subscriptions would typically provide around 75% of unrestricted income. Other costs in the year are broadly in line with the norm.

There are three Restricted Funds – HOSA (Historic Organs Sound Archive), Projects/Publications (formerly known as ‘Endowment’) and NPOR. Income to the Projects/Publications Fund comprises investment income (£1,300) and sales of publications (exceeding £11,000), in particular, books on Cavaille-Coll, Walker and Nicholson plus book royalties. Costs associated with books are written off in year incurred: £1,300 was spent during 2025 in respect of a significant new forthcoming publication. The Fund ended the year ahead at £35,045 (2024: £32,002) very well able to support further new publishing ventures. The small HOSA account, used in the year to fund new recordings, closed the year down at £7,739 (2024: £8,172).

The most active Restricted Fund is in respect of the NPOR, recording direct costs and income to our ‘flagship’ activity. Adding valuably to income was a £29,241 legacy, much of which has been invested to strengthen future investment income. Around 50 individuals (both members and non-member users) and Organists’ Associations made donations during the year all of whom have been thanked. Sadly, this number is quite down on last year and well below a peak of around 140. Nevertheless, in addition to the legacy, a total of £8,644 was received in the year and topped up by the annual transfer of £2,000 all resulting in a much-improved year-end balance of £45,545 (2024: £15,281). It is hoped that the number of Standing Orders may grow, even for modest amounts, helping to ensure a sustainable future income stream since the meeting of NPOR costs of around £10,000 per annum will remain a challenge.

Independent Examiner’s Report to the Trustees of the British Institute of Organ Studies

I report to the Trustees on my examination of the accounts of the British Institute of Organ Studies (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

The charity trustees are responsible for the preparation of the accounts in accordance with 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner’s statement

I have completed my examination.

To enable a proper understanding of the accounts, I draw your attention to Note 1 regarding the accounting for Members’ Subscriptions.

I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

Subject to the matter mentioned above, 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.

John Henderson
London, dated 23 January 2026

British Institute of Organ Studies
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total funds 2025 £ | Total funds 2024 £ |
|---------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| Incoming Resources : | | | | | |
| Subscriptions | 1 | 17,864 | | 17,864 | 18,534 |
| Sales | 2 | 386 | 11,313 | 11,699 | 2,757 |
| Investment Income | | 4,646 | 2,265 | 6,911 | 5,175 |
| Conferences | 3 | 2,802 | | 2,802 | 2,910 |
| Tax recovery on Gift Aid | | 2,218 | 910 | 3,128 | 3,237 |
| Legacies | 8 | 130,802 | 29,241 | 160,043 | 0 |
| Donations | | | 7,101 | 7,101 | 6,188 |
| <i>Total Incoming Resources</i> | | £158,718 | £50,830 | £209,548 | £38,801 |
| Resources Expended : | | | | | |
| BIOS Journal | | 7,324 | | 7,324 | 6,066 |
| Reporter | | 5,483 | | 5,483 | 4,461 |
| National Pipe Organ Register | | | 9,571 | 9,571 | 10,739 |
| British Organ Archive | 8 | 53,778 | | 53,778 | 479 |
| Council & sub committees | | 1,556 | | 1,556 | 1,629 |
| Historic Organ Sound Archive | | | 1,029 | 1,029 | |
| Bank charges | | 413 | | 413 | 276 |
| Conferences | 3 | 2,422 | | 2,422 | 1,852 |
| Publicity and website | 4 | 3,950 | | 3,950 | 6,380 |
| Insurance | | 888 | | 888 | 838 |
| Book and other costs | 5 | 210 | 9,306 | 9,516 | 8,414 |
| <i>Total Resources Expended</i> | | £76,024 | £19,906 | £95,930 | £41,134 |
| Net incoming resources | | 82,694 | 30,924 | 113,618 | (2,333) |
| Transfer of funds (to NPOR) | | (2,000) | 2,000 | | |
| Balance brought forward | | 113,481 | 55,455 | 168,936 | 171,269 |
| Balance carried forward | | £194,175 | £88,379 | £282,554 | £168,936 |

BALANCE SHEET as at 31st December 2025

| | Notes | 2025 | 2024 |
|--------------------------------------|-------|-----------------|-----------------|
| Fixed Assets | | | |
| Holdich Book | | 6,000 | 6,000 |
| Current Assets | | | |
| CCLA Investment Fund Units | 6 | 75,000 | 55,000 |
| Short term deposits and Cash at Bank | | 193,419 | 106,197 |
| Short term creditors | | (1,548) | (1,498) |
| Debtors and prepayments | 7 | 9,683 | 3,237 |
| Net Assets | | £282,554 | £168,936 |
| Funds | | | |
| Unrestricted General Funds | | 194,175 | 113,481 |
| Restricted Funds | 9 | 88,379 | 55,455 |
| Total Funds | 9 | £282,554 | £168,936 |

Approved on behalf of the Trustees by the Chairman, William McVicker: 24 January 2026

Notes to the Accounts

1. Accounting Policy

The financial statements have been prepared in accordance with 'Accounting & Reporting by Charities: Statement of Recommended Practice,' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable (Charities SORP (FRS 102)), (w.e.f. 1 January 2019). Accruals accounting is adopted except for subscriptions which are on a received/banked basis, a methodology that means receipts can include subscription income relating to a prior or future year.

2. Sales

Under Unrestricted Funds, this relates to sales of BIOS Journals, both current and back numbers. It also includes a small amount of commission on the sale of third-party publications – the webstore being used as a conduit for publications of interest to members and relevant to the charitable aims of BIOS. Sales of the new Cavaille-Coll book exceeded £5,000 at the year-end while sales of books on Nicholson, Walker and 'Organ Works' exceeded £3,600, all already fully having covered their costs.

3. Conferences

Conferences are budgeted to end up on the right side of break-even: including the AGM at the Dutch Church and joint event in Reading Town Hall, there have been four in 2025 netting a small surplus.

4. Publicity

The majority of the cost is for the maintenance and enhancement of the website (£3,310): just £640 was spent on advertisements – each of four editions of Organists' Review.

5. Book and other costs

These relate to our annual subscription to the Heritage Alliance but mainly in Restricted Funds, an advance £1,300 payment for a significant publication and costs relating to sales BIOS publications.

6. Investments

Charities Investment Fund Units held through CCLA are shown at cost, increased by £20,000 specifically for the NPOR. The gross dividend yield increased to 3.12% (2024: 2.70%) although the market value weakened to close 2025 at £103,581, although well ahead of cost (£75,000).

7. Short term debtors and creditors

In debtors, £3,128 relates to tax recovery on Gift Aid (received January 2026) and advance payments in respect of the 2026 Oxford Conference. Creditors are for amounts estimated to owing at the year end.

8. Legacies

Two exceptional legacies were received in 2025. £130,802 from the Estate of Gary Rant which was added to Unrestricted Funds and will allow BIOS to undertake some significant projects, starting with the engagement of an Archivist for the BOA. The second of £29,241 from the Estate of Richard Owen, specifically designated for the NPOR.

9. Funds

Restricted Funds are those which are to be used in accordance with specific limitations set by the BIOS Council and analysed herewith:

| | 1/1/25 | Income | Expenditure | Transfers | 31/12/25 |
|----------------------------|-----------------|-----------------|------------------|-----------|-----------------|
| <i>Unrestricted Funds:</i> | £113,481 | £158,718 | (£76,024) | (£2,000) | £194,175 |
| <i>Restricted Funds:</i> | | | | | |
| HOSA and Leffler | £8,172 | £596 | (£1,029) | | £7,739 |
| Projects/Publications | £32,002 | £12,349 | (£9,306) | | £35,045 |
| NPOR | £15,281 | £37,885 | (£9,571) | £2,000 | £45,595 |
| Total Funds | £168,936 | £209,548 | (£95,930) | | £282,554 |

Funds are represented by pooled assets held as CCLA Investment Units, cash on deposit and at bank.