

# BATH LIGHT OPERATIC GROUP

England & Wales - Charity number 1157981

## Details

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**Other names** BLOG

**Status** Registered

**Legal form** CIO

**Registered** 2014-07-24

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

## Contact

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**Address** 6a Kelston Road  
Bath  
BA1 3QN

**Phone** 07754851666

**Email** [treasurer@bathlightoperatic.com](mailto:treasurer@bathlightoperatic.com)

**Website** <http://www.bathlightoperatic.com>

## Activities

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**Objects:** The cultivation and performance of the arts of music, drama and dance and the encouragement and education of the public in those arts

**Activities:** To advance the education of the public in the arts of music, drama and dance

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

## Geography

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- Bath And North East Somerset
- Gloucestershire
- North Somerset
- Somerset
- South Gloucestershire
- Wiltshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£125,110	£129,723	-	-
2023-12-31	£151,685	£128,023	-	-
2022-12-31	£82,133	£119,222	-	-
2021-12-31	£46,365	£8,321	-	-
2020-12-31	£9,315	£10,431	-	-

## Trustees

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Name	Role	Appointed
Graeme David Savage		2025-04-29
Helen Feierabend		2026-04-28
Richard David Canning		2024-05-07

**BATH LIGHT OPERATIC GROUP**

England & Wales - Charity number 1157981

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
BATH LIGHT OPERATIC GROUP**

Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

**BATH LIGHT OPERATIC GROUP**

**Contents of the Financial Statements  
for the year ended 31 December 2024**

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## BATH LIGHT OPERATIC GROUP

### Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the Group is: "To advance the education of the public in the Arts of Music, Drama and Dance." This was refined and approved by the Charity Commission and agreed by members on 14 April 2024.

##### Significant activities

This has been an excellent year for BLOG. Not only has it continued to deliver against its objectives, it also delivered some quality productions that continued to engage the public.

In 2024, the charity undertook the following core activities in pursuit of its objectives:

- Musical Melodies
- Showtopia - Songs From The Shows
- Charity Concert for Weston All Saints Church
- My Fair Lady at The Theatre Royal Bath

Bath Light Operatic Group has delivered solid financial results that ensure the group continues to operate with a sure foundation and it has some excellent plans for the next two years.

The Trustees have reviewed and generated over 20 policies and procedures. The first issues of a complete suite of policies and procedures appropriate for the CIO are now all accessible on the group's website. This was communicated to members in January 2025.

These policies and procedures ensure a framework of Governance and Compliance aligned to The Charity Commission Guidelines.

##### Public Benefit

The Trustees confirm they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

##### Principal Risks Facing the Charity

The current minimum/maximum number of Trustees is set at 3, which could potentially pose a risk to the continuation of the Charity. The current Trustees advise that the current structure is reviewed so that the risk is minimised and that a Succession Plan is put in place to mitigate the risk.

The Trustees are conscious that a huge amount of work falls on a relatively small number of volunteers shoulders and that this remains a potential risk to the continuation of BLOG alongside the annual retirement of the Management Committee as detailed in The Code of Practice.

#### FINANCIAL REVIEW

##### Financial position

The Group has had a solid year, although the main show did make a loss. Again, a very healthy tax rebate was also achieved which also contributed to this position.

It is important that show choices strike the balance between audience and member appeal, and that fundraising activities continue.

##### Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency expenses. The Trustees consider that the ideal level of reserves to be £60k. This is based on TRB show loss of £30k and this level would protect us for 2 poor shows.

**BATH LIGHT OPERATIC GROUP**

**Report of the Trustees  
for the year ended 31 December 2024**

**FINANCIAL REVIEW**

**Going concern**

The Trustees have reviewed the position and confirm the charity is and is fully expected to continue as a going concern.

**Summary**

BLOG has delivered an excellent year of activities and financial results. The Trustees alongside the Management Committee have also improved its governance arrangements through the production of a complete suite of relevant policies and procedures.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

Bath Light Operatic Group (BLOG) is structured at three levels: Trustees, Management Committee and Group Membership.

As articulated in the Group's constitution, the Trustees are accountable for ensuring the Group delivers its stated purpose.

The day to day operation of the Group is delegated to a Management Committee that operates in accordance with a membership agreed Code of Practice.

The Group is primarily focused in the delivery of theatrical productions and so some key activities are further delegated to teams focused on aspects of these productions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157981

**Principal address**

6a Kelston Road  
Bath  
BA1 3QN

**Trustees**

R D Canning  
H Feierabend  
Mrs L Matson

**Independent Examiner**

Catherine Edwards  
Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

Approved by order of the board of trustees on <sup>20/05/2025</sup> ..... and signed on its behalf by:



.....  
R D Canning - Trustee

**Independent Examiner's Report to the Trustees of  
Bath Light Operatic Group**

**Independent examiner's report to the trustees of Bath Light Operatic Group**

I report to the charity trustees on my examination of the accounts of Bath Light Operatic Group (the Trust) for the year ended 31 December 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.



Catherine Edwards

Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

Date: 22/5/25

BATH LIGHT OPERATIC GROUP

Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		9,835	10,479
Other trading activities	2	114,587	141,047
Investment income	3	688	159
<b>Total</b>		<u>125,110</u>	<u>151,685</u>
<b>EXPENDITURE ON</b>			
Raising funds		125,351	124,373
Other		4,372	3,650
<b>Total</b>		<u>129,723</u>	<u>128,023</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,613)	23,662
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		90,641	66,979
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>86,028</u>	<u>90,641</u>

The notes form part of these financial statements

**BATH LIGHT OPERATIC GROUP**

**Balance Sheet  
31 December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	3,081	-
Cash at bank		86,761	97,538
		<u>89,842</u>	<u>97,538</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(3,814)	(6,897)
		<u>86,028</u>	<u>90,641</u>
<b>NET CURRENT ASSETS</b>			
		<u>86,028</u>	<u>90,641</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		86,028	90,641
<b>NET ASSETS</b>			
		<u>86,028</u>	<u>90,641</u>
<b>FUNDS</b>			
Unrestricted funds		86,028	90,641
<b>TOTAL FUNDS</b>			
		<u>86,028</u>	<u>90,641</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/05/2025 and were signed on its behalf by:



.....  
R D Canning - Trustee

## BATH LIGHT OPERATIC GROUP

### Notes to the Financial Statements for the year ended 31 December 2024

#### 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.

Theatre tax relief is recognised on receipt as this is the point at which it meets all of the criteria above.

##### **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.

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	7,311	7,174
My Fair Lady income	73,256	-
Sundry income	2,480	3,363
Oliver Income	-	98,077
SFTS Income	11,253	11,571
Theatre tax relief	20,287	20,862
	<u>114,587</u>	<u>141,047</u>

**BATH LIGHT OPERATIC GROUP**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2024**

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable	688	159
	<u>688</u>	<u>159</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	2024	2023
	£	£
Prepayments	3,081	-
	<u>3,081</u>	<u>-</u>

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

	2024	2023
	£	£
Taxation and social security	2,396	5,547
Other creditors	1,418	1,350
	<u>3,814</u>	<u>6,897</u>

**7. RELATED PARTY DISCLOSURES**

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

**BATH LIGHT OPERATIC GROUP**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Patrons donations	288	379
Gift aid	1,082	1,295
Members subscriptions and donations	8,465	8,805
	9,835	10,479
<b>Other trading activities</b>		
Fundraising events	7,311	7,174
My Fair Lady income	73,256	-
Sundry income	2,480	3,363
Oliver Income	-	98,077
SFTS Income	11,253	11,571
Theatre tax relief	20,287	20,862
	114,587	141,047
<b>Investment income</b>		
Interest receivable	688	159
	688	159
<b>Total incoming resources</b>	125,110	151,685
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rent	9,194	8,023
Insurance	1,188	1,332
Subscriptions	483	452
Sundries	4,257	6,398
	15,122	16,205
<b>Other trading activities</b>		
SFTS Expenditure	8,631	6,536
My Fair Lady 2024 and Oliver 2023 Expenditure	97,395	97,809
Fundraising expenses	4,203	3,823
	110,229	108,168
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and tax consultant fees	4,372	3,650
	4,372	3,650
<b>Total resources expended</b>	129,723	128,023
<b>Net (expenditure)/income</b>	(4,613)	23,662

This page does not form part of the statutory financial statements

**BATH LIGHT OPERATIC GROUP**

England & Wales - Charity number 1157981

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
BATH LIGHT OPERATIC GROUP**

Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

**BATH LIGHT OPERATIC GROUP**

**Contents of the Financial Statements  
for the year ended 31 December 2023**

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## **BATH LIGHT OPERATIC GROUP**

### **Report of the Trustees for the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the Group is: "To advance the education of the public in the Arts of Music, Drama and Dance. "

##### **Significant activities**

This has been an extraordinary year for BLOG. Some extraordinary productions, achieving fantastic member and public engagement which in turn has achieved some extraordinary financial results resulting in an extremely healthy bank balance for BLOG. It has also been an extraordinarily challenging year for the Trustees and Committee, responding to the actions of a single member that effectively sabotaged the electronic operation of the Group and absorbed 100s of hours of Trustee and Committee time resolving that situation. This included making a proposal to terminate a membership in accordance with our constitution. The member elected to resign and declined any further options and we now consider the matter closed.

For a group of volunteers, our operation and our people have been severely tested. This was highly regrettable but we look forward to a brighter way forward.

In pursuit of that, the Trustees have been busy drafting a set of policies this year to assure the safe and effective operation of the group. These will be shared with membership and published on the soon to be launched new website.

The Trustees also reviewed the fundamental governance arrangements of the Group and proposed a revised model to the membership to achieve a more effective, clear, solution. The group did not feel positive about the solution so this will require some further consideration and engagement this coming year.

##### **Principal risks facing the Charity**

Trustees are conscious that a huge amount of work falls on a relatively small number of volunteers shoulders and that this remains a potential risk to the continuation of the society alongside the annual retirement of the Management Committee.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Group has achieved a fantastic set of figures this year, primarily because the main show, that normally attracts losses, actually broke even, so all the other profitable activities simply contributed to improved profitability. Again, a very healthy tax rebate was also achieved which also contributed to this position.

##### **Reserves policy**

Reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency expenses. The Trustees consider that the ideal level of reserves to be £60k. This is based on TRB show loss of £30k and this level would protect us for 2 poor shows.

##### **Going concern**

The Trustees have reviewed the position and confirm the charity is and is fully expected to continue as a going concern

##### **Summary**

BLOG has delivered an outstanding year of activities and financial results. It also managed a major shock to its systems and culture. The Trustees congratulate the Management Committee in achieving this and continuing to enable BLOG to be successful in achieving its stated objective.

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

##### **Governing document**

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

**BATH LIGHT OPERATIC GROUP**

**Report of the Trustees  
for the year ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Bath Light Operatic Group (BLOG) is structured at three levels: Trustees, Management Committee and Group Membership.

As articulated in the Group's constitution, the Trustees are accountable for ensuring the Group delivers its stated purpose.

The day to day operation of the Group is delegated to a Management Committee that operates in accordance with a membership agreed Code of Practice.

The Group is primarily focused in the delivery of theatrical productions and so some key activities are further delegated to teams focused on aspects of these productions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157981

**Principal address**

6a Kelston Road  
Bath  
BA1 3QN

**Trustees**

R D Canning  
Ms N Maynard (resigned 28.2.23)  
R J McDonald (resigned 28.2.23)  
H Feierabend (appointed 28.2.23)  
Mrs L Matson (appointed 28.2.23)

**Independent Examiner**

Catherine Edwards  
Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

Approved by order of the board of trustees on 03/06/2024 ..... and signed on its behalf by:

*Richard Canning*

.....  
R D Canning - Trustee

**Independent Examiner's Report to the Trustees of  
Bath Light Operatic Group**

**Independent examiner's report to the trustees of Bath Light Operatic Group**

I report to the charity trustees on my examination of the accounts of Bath Light Operatic Group (the Trust) for the year ended 31 December 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**

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.



Catherine Edwards

Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

Date: .....12/16/24.....

**BATH LIGHT OPERATIC GROUP**

**Statement of Financial Activities  
for the year ended 31 December 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		10,479	5,332
Other trading activities	2	141,047	76,792
Investment income	3	159	9
<b>Total</b>		<u>151,685</u>	<u>82,133</u>
<b>EXPENDITURE ON</b>			
Raising funds		124,373	117,562
Other		3,650	1,660
<b>Total</b>		<u>128,023</u>	<u>119,222</u>
<b>NET INCOME/(EXPENDITURE)</b>		23,662	(37,089)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		66,979	104,068
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>90,641</u>	<u>66,979</u>

The notes form part of these financial statements

**BATH LIGHT OPERATIC GROUP**

**Balance Sheet  
31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	-	4,540
Cash at bank		97,538	63,789
		<u>97,538</u>	<u>68,329</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(6,897)	(1,350)
		<u>90,641</u>	<u>66,979</u>
<b>NET CURRENT ASSETS</b>			
		<u>90,641</u>	<u>66,979</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>90,641</u>	<u>66,979</u>
<b>NET ASSETS</b>			
		<u>90,641</u>	<u>66,979</u>
<b>FUNDS</b>			
Unrestricted funds		<u>90,641</u>	<u>66,979</u>
<b>TOTAL FUNDS</b>			
		<u>90,641</u>	<u>66,979</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03/06/2024..... and were signed on its behalf by:

*Richard Canning*

.....  
R D Canning - Trustee

## BATH LIGHT OPERATIC GROUP

### Notes to the Financial Statements for the year ended 31 December 2023

#### 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.

Theatre tax relief is recognised on receipt as this is the point at which it meets all of the criteria above.

##### 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.

##### 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.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	7,174	5,814
9 to 5 & Scrooge income	-	4,858
Mack & mabel income	-	41,855
Evita income	-	24,085
Sundry income	3,363	180
Oliver Income	98,077	-
SFTS 2023 Income	11,571	-
Theatre tax relief	20,862	-
	<u>141,047</u>	<u>76,792</u>

BATH LIGHT OPERATIC GROUP

Notes to the Financial Statements - continued  
for the year ended 31 December 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>159</u>	<u>9</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
VAT	-	3,565
Prepayments	-	975
	<u>-</u>	<u>4,540</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	5,547	-
Other creditors	1,350	1,350
	<u>6,897</u>	<u>1,350</u>

7. RELATED PARTY DISCLOSURES

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

**BATH LIGHT OPERATIC GROUP**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Patrons donations	379	343
Gift aid	1,295	940
Members subscriptions and donations	8,805	4,049
	10,479	5,332
<b>Other trading activities</b>		
Fundraising events	7,174	5,814
9 to 5 & Scrooge income	-	4,858
Mack & mabel income	-	41,855
Evita income	-	24,085
Sundry income	3,363	180
Oliver Income	98,077	-
SFTS 2023 Income	11,571	-
Theatre tax relief	20,862	-
	141,047	76,792
<b>Investment income</b>		
Interest receivable	159	9
	151,685	82,133
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rent	8,023	6,845
Insurance	1,332	896
Subscriptions	452	318
Sundries	6,398	1,282
Evita expenses	-	30,430
Mack & Mabel expenses	-	77,791
	16,205	117,562
<b>Other trading activities</b>		
SFTS 2023 Expenditure	6,536	-
Oliver Expenditure	97,809	-
Fundraising expenses	3,823	-
	108,168	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and tax consultant fees	3,650	1,660
	128,023	119,222
<b>Net income/(expenditure)</b>	<b>23,662</b>	<b>(37,089)</b>

This page does not form part of the statutory financial statements

**BATH LIGHT OPERATIC GROUP**

England & Wales - Charity number 1157981

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
BATH LIGHT OPERATIC GROUP**

Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

**BATH LIGHT OPERATIC GROUP**

**Contents of the Financial Statements  
for the year ended 31 December 2022**

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# BATH LIGHT OPERATIC GROUP

## Report of the Trustees for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

In the preceding year (21/22), the group made some changes to the constitution that were agreed at the last AGM. The group's 'object' has been further refined by the Charities Commission for agreement at the forthcoming AGM. Subject to the membership's approval, the revised object of the Group is:

"To advance the education of the public in the Arts of Music, Drama and Dance."

#### Significant activities

With the pandemic restrictions being lifted and the resumption of 'normal life', the Group has managed to return to its busy programme of realising high standard theatrical productions. In April 2022, the group delivered a brilliantly received full production of Andrew Lloyd Webber/Tim Rice's musical 'Evita' at the Roper Theatre in Bath. The production achieved three nominations in NODA's South West 'Rose Bowl' awards and was awarded one of these for Best Actress.

The group then mobilised and delivered its major production of Michael Stewart/Jerry Herman's musical 'Mack and Mabel' at the Theatre Royal Bath. This was also well received by the public.

Ticket sales for both productions were challenging, which was primarily due to the public's confidence in returning to events that involve gatherings. We are confident that this position continues to improve.

The Group's major show choice for the forthcoming year's autumn production (Lionel Bart's 'Oliver') has been selected to maximise group involvement at all ages and is recognised as a popular choice with audiences. The group is also currently in rehearsal for a concert based production in April. Again this has been designed by the production team to maximise member's involvement and deliver a programme that will be popular with audiences.

#### Group membership

The group has maintained its membership which has enabled it fulfil its Objectives.

### FINANCIAL REVIEW

#### Financial position

Despite financial losses on these productions, the group's accounts remain resilient due to some excellent fund raising during the year and a healthy position achieved through a tax rebate in the previous year.

#### Summary

BLOG has returned to a fully operational state this year and delivered its stated objective through the hard work of the Management Committee, and its membership, to respond to emergent post-pandemic issues along with the normal challenges associated with delivering large scale theatrical productions.

The Trustees congratulate the Management Committee in achieving this and continuing to enable BLOG to be successful in achieving its stated objective.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

**BATH LIGHT OPERATIC GROUP**

**Report of the Trustees  
for the year ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Bath Light Operatic Group (BLOG) is structured at three levels: Trustees, Management Committee and Group Membership. As articulated in the Group's constitution, the Trustees are accountable for ensuring the Group delivers its stated purpose. The day to day operation of the Group is delegated to a Management Committee that operates in accordance with a membership agreed Code of Practice.

The Group is primarily focused in the delivery of theatrical productions and so some key activities are further delegated to teams focused on aspects of these productions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157981

**Principal address**

6a Kelston Road

Bath

BA1 3QN

**Trustees**

R D Canning (appointed 23.2.22)

Ms N Maynard (resigned 28.2.23)

R J McDonald (resigned 28.2.23)

H Feierabend (appointed 28.2.23)

Mrs L Matson (appointed 28.2.23)

**Independent Examiner**

Catherine Edwards

FCA

Richardson Swift Audit Limited

11 Laura Place

Bath

BA2 4BL

Approved by order of the board of trustees on 12/04/2023 ..... and signed on its behalf by:

*Richard Canning*

.....  
R D Canning - Trustee

**Independent Examiner's Report to the Trustees of  
Bath Light Operatic Group**

**Independent examiner's report to the trustees of Bath Light Operatic Group**

I report to the charity trustees on my examination of the accounts of Bath Light Operatic Group (the Trust) for the year ended 31 December 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.



Catherine Edwards  
FCA  
Richardson Swift Audit Limited  
11 Laura Place  
Bath  
BA2 4BL

Date: 18/4/23

**BATH LIGHT OPERATIC GROUP**

**Statement of Financial Activities  
for the year ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		5,332	45,373
Other trading activities	2	76,792	878
Investment income	3	9	114
<b>Total</b>		<u>82,133</u>	<u>46,365</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	119,222	8,322
<b>NET INCOME/(EXPENDITURE)</b>		(37,089)	38,043
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		104,068	66,025
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>66,979</u>	<u>104,068</u>

The notes form part of these financial statements

BATH LIGHT OPERATIC GROUP

Balance Sheet  
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	4,539	3,502
Cash at bank		63,790	100,876
		<hr/>	<hr/>
		68,329	104,378
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,350)	(310)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		66,979	104,068
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		66,979	104,068
		<hr/>	<hr/>
<b>NET ASSETS</b>		66,979	104,068
		<hr/>	<hr/>
<b>FUNDS</b>	9		
Unrestricted funds		66,979	104,068
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		66,979	104,068
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/04/2023 and were signed on its behalf by:

*Richard Canning*

.....  
R D Canning - Trustee

## BATH LIGHT OPERATIC GROUP

### Notes to the Financial Statements for the year ended 31 December 2022

#### 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.

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	5,814	876
9 to 5 & Scrooge income	4,858	-
Mack & mabel income	41,855	-
Evita income	24,085	-
Sundry income	180	2
	<u>76,792</u>	<u>878</u>

**BATH LIGHT OPERATIC GROUP**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable	9	114
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Rent	6,845	1,586
Insurance	896	935
Subscriptions	318	301
Sundries	1,282	-
Evita expenses	30,430	-
Mack & Mabel expenses	77,791	-
Support costs	1,660	5,500
	<u>          </u>	<u>          </u>
	<u>119,222</u>	<u>8,322</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	45,373
Other trading activities	878
Investment income	114
	<u>          </u>
<b>Total</b>	<u>46,365</u>
<b>EXPENDITURE ON</b>	
Raising funds	8,322
	<u>          </u>
<b>NET INCOME</b>	38,043
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	66,025
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>104,068</u>

**BATH LIGHT OPERATIC GROUP**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

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

	2022	2021
	£	£
VAT	3,565	539
Prepayments	974	2,963
	<u>4,539</u>	<u>3,502</u>

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

	2022	2021
	£	£
Other creditors	1,350	310
	<u>1,350</u>	<u>310</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	104,068	(37,089)	66,979
	<u>104,068</u>	<u>(37,089)</u>	<u>66,979</u>
<b>TOTAL FUNDS</b>	<u>104,068</u>	<u>(37,089)</u>	<u>66,979</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	82,133	(119,222)	(37,089)
	<u>82,133</u>	<u>(119,222)</u>	<u>(37,089)</u>
<b>TOTAL FUNDS</b>	<u>82,133</u>	<u>(119,222)</u>	<u>(37,089)</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	66,025	38,043	104,068
	<u>66,025</u>	<u>38,043</u>	<u>104,068</u>
<b>TOTAL FUNDS</b>	<u>66,025</u>	<u>38,043</u>	<u>104,068</u>

**BATH LIGHT OPERATIC GROUP**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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	46,365	(8,322)	38,043
<b>TOTAL FUNDS</b>	<u>46,365</u>	<u>(8,322)</u>	<u>38,043</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	66,025	954	66,979
<b>TOTAL FUNDS</b>	<u>66,025</u>	<u>954</u>	<u>66,979</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	128,498	(127,544)	954
<b>TOTAL FUNDS</b>	<u>128,498</u>	<u>(127,544)</u>	<u>954</u>

**10. RELATED PARTY DISCLOSURES**

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

**BATH LIGHT OPERATIC GROUP**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Patrons donations	343	595
Gift aid & theatre tax relief	940	42,820
Members subscriptions and donations	4,049	1,958
	<hr/>	<hr/>
	5,332	45,373
<b>Other trading activities</b>		
Fundraising events	5,814	876
9 to 5 & Scrooge income	4,858	-
Mack & mabel income	41,855	-
Evita income	24,085	-
Sundry income	180	2
	<hr/>	<hr/>
	76,792	878
<b>Investment income</b>		
Interest receivable	9	114
	<hr/>	<hr/>
<b>Total incoming resources</b>	82,133	46,365
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rent	6,845	1,586
Insurance	896	935
Subscriptions	318	301
Sundries	1,282	-
Evita expenses	30,430	-
Mack & Mabel expenses	77,791	-
	<hr/>	<hr/>
	117,562	2,822
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and tax consultant fees	1,660	5,500
	<hr/>	<hr/>
Total resources expended	119,222	8,322
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(37,089)</u>	<u>38,043</u>

This page does not form part of the statutory financial statements

**BATH LIGHT OPERATIC GROUP**

England & Wales - Charity number 1157981

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# Accounts

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**Registered Charity Number 1157981**

**BATH LIGHT OPERATIC GROUP**

**REPORT OF THE TRUSTEES**

**and**

**FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> December 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BATH LIGHT OPERATIC GROUP**

I report on the financial statements for the year ended 31<sup>st</sup> December 2021.

**Respective responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

It is my responsibility to:

- examine the financial statements (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or:
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....*Alan W. Wright*.....  
Independent Examiner  
Alan W. Wright

Date.....*20/1/2022*.....


**BATH LIGHT OPERATIC GROUP**  
**Statement of Financial Activities**  
**for the year ended 31<sup>st</sup> December 2021**

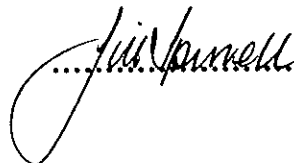
Notes	2021	2020
	£	£
<b>INCOMING RESOURCES</b>		
	<b>Incoming Resources from generated Funds</b>	
2	45,375.44	7,000.17
3	875.85	1,974.66
	113.79	340.42
4	-	-
	<b><u>46,365.08</u></b>	<b><u>9,315.25</u></b>
<b>RESOURCES EXPENDED</b>		
5	8,011.85	3,905.72
6	-	6,215.96
7	<u>310.00</u>	<u>310.00</u>
	<b><u>8,321.85</u></b>	<b><u>10,431.68</u></b>
	<b>38,043.23</b>	<b>(1,116.43)</b>
	<b><u>66,024.85</u></b>	<b><u>67,141.28</u></b>
	<b><u>£104,068.08</u></b>	<b><u>£66,024.85</u></b>

**BATH LIGHT OPERATIC GROUP**  
**Balance Sheet at 31<sup>st</sup> December 2021**

Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>		
8 Debtors	3,502.19	269.79
Cash at bank and in hand	100,875.89	<u>66,065.06</u>
<b>TOTAL CURRENT ASSETS</b>	<u>104,378.08</u>	<u>66,334.85</u>
<b>CREDITORS</b>		
Amounts falling due within one year	<u>310.00</u>	<u>310.00</u>
<b>NET CURRENT ASSETS</b>	<u>£104,068.08</u>	<u>£66,024.85</u>
<b>FUNDS</b>	<u>£104,068.08</u>	<u>£66,024.85</u>

The Financial Statements were approved by the Trustees on ~~1st FEBRUARY 2022~~ and were signed on their behalf by:

  
 .....Trustee

  
 .....Trustee

**The Notes form part of these Financial Statements.**

**BATH LIGHT OPERATIC GROUP**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2021**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The Financial Statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the Group qualifies as a small charity.

Investment Income is included in the SOFA in the year in which it is receivable.

**Incoming Resources**

Donations and generating funds are included in the year in which they are receivable.

**Resources Expended**

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. Where possible, costs are attributed to one of the functional categories of resources expended on the SOFA.

	2021	2020
	£	£
<b>2. VOLUNTARY INCOME</b>		
Donations – Patrons etc.	597.96	767.67
- Members	1,957.50	6,232.50
Gift Aid and Theatre Tax Relief	<u>42,819.98</u>	<u>-</u>
	<u>45,375.44</u>	<u>7,000.17</u>
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>		
Social Events	<u>875.85</u>	<u>1,974.66</u>
<b>4. INCOMING RESOURCES from CHARITABLE ACTIVITIES</b>		
Theatre Royal production	-	-
Songs from the Shows	<u>-</u>	<u>-</u>
	<u>-</u>	<u>71,227.93</u>

**BATH LIGHT OPERATIC GROUP**  
**for the year ended 31<sup>st</sup> December 2021**

**Notes to the Financial Statements (continued)**

	2021	2020
	£	£
<b>5. COSTS OF GENERATING VOLUNTARY INCOME</b>		
Hire of Premises	1,585.64	2,065.86
Insurance	934.88	777.29
Administration Expenses	<u>5,491.33</u>	<u>1,062.57</u>
	<u>8,011.85</u>	<u>3,905.72</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>		
Theatre Royal Production	-	5,858.17
Songs from the Shows	<u>-</u>	<u>357.79</u>
	<u>-</u>	<u>6,215.96</u>
<b>7. GOVERNANCE COSTS</b>		
Independent Examiners Remuneration	<u>310.00</u>	<u>310.00</u>
<b>8. DEBTORS</b>		
Prepayments	<u>3,502.19</u>	<u>269.79</u>

**Bath Light Operatic Group – Trustees Annual Report 2021/22**

**Name – Bath Light Operatic Group**

**Number – 1157981**

**Trustees – Robert McDonald, Nicola Maynard, Jill Spurrell**

Bath Light Operatic Group is structured at three levels. As laid out in the group's Constitution, the three Trustees work collaboratively to secure funding. The Management Committee run the day to day activities. The production teams run the various productions. All three levels operate together and there is often overlap in the membership of these levels. Day to day operations are delegated to the Management Committee via the group's Code of Practice.

The governing document has been amended and updated in line with today's culture.

Trustees are recruited through the membership. Their appointment is as required by the governing document.

The Charity Trustees have complied with their duty to have due regard to the guidance on public benefit by the Commission in exercising their powers or duties.

**Objectives and activities**

Bath Light Operatic Group's objective is: The cultivation and performance of the arts of music, drama and dance and the encouragement of public interest in those arts.

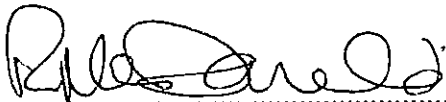
**Achievements and performance**

Due to the continuing pandemic the group's activities have been severely curtailed again this year with no theatre performances, so as in last year, the target for achievement and performance was not attained.

Membership of the group has remained in line with the previous year. The group is accessible to both senior citizens and students due to the fee structure.

**Summary**

The Trustees congratulate the committee and appreciate the work that has gone into the planning for this coming year. They also commend them for their continued perseverance in getting members back into the rehearsal room, albeit socially distanced.

Robert McDonald.....

Nicola Maynard .....

Jill Spurrell.....

22 February 2022

**BATH LIGHT OPERATIC GROUP**

England & Wales - Charity number 1157981

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# Accounts

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**Registered Charity Number 1157981**

**BATH LIGHT OPERATIC GROUP**

**REPORT OF THE TRUSTEES**

**and**

**FINANCIAL STATEMENTS**

**For the Year ended 31<sup>st</sup> December 2020**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BATH LIGHT OPERATIC GROUP**

I report on the financial statements for the year ended 31<sup>st</sup> December 2020.

**Respective responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

It is my responsibility to:

- examine the financial statements (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or:
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....*Alan Wright*.....  
Independent Examiner  
Alan W. Wright

Date.....*27/1/21*.....

**BATH LIGHT OPERATIC GROUP**  
**Statement of Financial Activities**  
**for the year ended 31<sup>st</sup> December 2020**

Notes	2020	2019
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming Resources from generated Funds</b>		
2	<b>Voluntary Income</b>	<b>21,376.41</b>
3	<b>Activities for generating funds</b>	<b>6,380.59</b>
	<b>Investment Income</b>	<b>332.62</b>
4	<b>Incoming Resources from Charitable activities</b>	<b><u>71,227.93</u></b>
	<b>TOTAL INCOMING RESOURCES</b>	<b><u>99,317.55</u></b>
<b>RESOURCES EXPENDED</b>		
5	<b>Costs of generating voluntary income</b>	<b>7,986.71</b>
6	<b>Charitable activities</b>	<b>87,669.99</b>
7	<b>Governance costs</b>	<b><u>390.00</u></b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b><u>96,046.70</u></b>
	<b>NET INCOMING/(OUTGOING) RESOURCES (1,116.43)</b>	<b>3,270.85</b>
	<b>TOTAL FUNDS brought forward</b>	<b><u>63,870.43</u></b>
	<b>TOTAL FUNDS carried forward</b>	<b><u><u>£66,024.85</u></u></b>

**BATH LIGHT OPERATIC GROUP**  
**Balance Sheet at 31<sup>st</sup> December 2020**

Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>		
8 Debtors	269.79	7,485.47
Cash at bank and in hand	<u>66,065.06</u>	<u>60,045.81</u>
<b>TOTAL CURRENT ASSETS</b>	<u><b>66,334.85</b></u>	<u><b>67,531.28</b></u>
<b>CREDITORS</b>		
Amounts falling due within one year	<u>310.00</u>	<u>390.00</u>
<b>NET CURRENT ASSETS</b>	<u><b>£66,024.85</b></u>	<u><b>£67,141.28</b></u>
<b>FUNDS</b>	<u><b>£66,024.85</b></u>	<u><b>£67,141.28</b></u>

The Financial Statements were approved by the Trustees on  
*...9<sup>th</sup> February 2021* and were signed on their behalf by:

*Richard D. ...*  
 .....Trustee

*Jim D. Spivell*  
 .....Trustee

**The Notes form part of these Financial Statements.**

**BATH LIGHT OPERATIC GROUP**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2020**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The Financial Statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the Group qualifies as a small charity.

Investment Income is included in the SOFA in the year in which it is receivable.

**Incoming Resources**

Donations and generating funds are included in the year in which they are receivable.

**Resources Expended**

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. Where possible, costs are attributed to one of the functional categories of resources expended on the SOFA.

		2020	2019
		£	£
<b>2. VOLUNTARY INCOME</b>			
Donations – Patrons etc.		767.67	12,112.00
- Members		6,232.50	7,044.88
Gift Aid Tax reclaim		<u>-</u>	<u>2,219.53</u>
		<u>7,000.17</u>	<u>21,376.41</u>
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>			
Social Events		<u>1,974.66</u>	<u>6,380.59</u>
<b>4. INCOMING RESOURCES from CHARITABLE ACTIVITIES</b>			
Theatre Royal production		-	63,922.97
Songs from the Shows		<u>-</u>	<u>7,304.96</u>
		<u>-</u>	<u>71,227.93</u>

**BATH LIGHT OPERATIC GROUP**  
**for the year ended 31<sup>st</sup> December 2020**

**Notes to the Financial Statements (continued)**

	2020	2019
	£	£
<b>5. COSTS OF GENERATING VOLUNTARY INCOME</b>		
Hire of Premises	2,065.86	5,521.60
Insurance	777.29	797.29
Administration Expenses	<u>1,062.57</u>	<u>1,667.82</u>
	<u>3,905.72</u>	<u>7,986.71</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>		
Theatre Royal Production	5,858.17	82,602.84
Songs from the Shows	<u>357.79</u>	<u>5,067.14</u>
	<u>6,215.96</u>	<u>87,669.98</u>
<b>7. GOVERNANCE COSTS</b>		
Independent Examiners Remuneration	<u>310.00</u>	<u>390.00</u>
<b>8. DEBTORS</b>		
Prepayments	<u>269.79</u>	<u>7,485.47</u>

**Bath Light Operatic Group – Trustees Annual Report 2020/21**

**Name – Bath Light Operatic Group**

**Number – 1157981**

**Trustees – Robert McDonald, Paulene Rider, Jill Spurrell**

Bath Light Operatic Group is structured at three levels. As laid out in the group's Constitution, the three Trustees work collaboratively to secure funding. The Management Committee run the day to day activities. The production teams run the various productions. All three levels operate together and there is often overlap in the membership of these levels. Day to day operations are delegated to the Management Committee via the group's Code of Practice.

The governing document remains unchanged since BLOG was registered.

Trustees are recruited through the membership. Their appointment is as required by the governing document.

The Charity Trustees have complied with their duty to have due regard to the guidance on public benefit by the Commission in exercising their powers or duties.

**Objectives and activities**

Bath Light Operatic Group's objective is: The cultivation and performance of the arts of music, drama and dance and the encouragement of public interest in those arts.

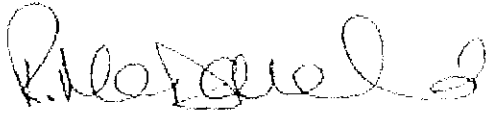

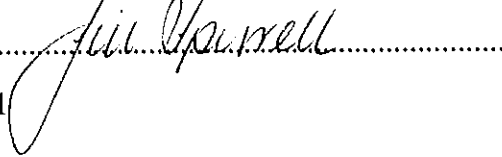
**Achievements and performance**

Due to the worldwide Covid 19 pandemic no live performances were permitted thus for the first time in the history of the group the target for achievement and performance was not attained.

Membership of the group has remained in line with the previous year. The group is accessible to both senior citizens and students due to the fee structure.

**Summary**

The Trustees congratulate the committee and appreciate the work that has gone into planning for an as yet unpredictable future. They also commend them for initiating meetings with members by electronic means which has enabled the group to continue with music and dialogue.

Robert McDonald..   
Paulene Rider .....   
Jill Spurrell.....   
1st February 2021