

**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

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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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,332	45,373
Other trading activities	2	76,792	878
Investment income	3	9	114
Total		<u>82,133</u>	<u>46,365</u>
EXPENDITURE ON			
Raising funds	4	119,222	8,322
NET INCOME/(EXPENDITURE)		(37,089)	38,043
RECONCILIATION OF FUNDS			
Total funds brought forward		104,068	66,025
TOTAL FUNDS CARRIED FORWARD		<u><u>66,979</u></u>	<u><u>104,068</u></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 £
CURRENT ASSETS			
Debtors	7	4,539	3,502
Cash at bank		63,790	100,876
		<hr/> 68,329	<hr/> 104,378
CREDITORS			
Amounts falling due within one year	8	(1,350)	(310)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 66,979	<hr/> 104,068
TOTAL ASSETS LESS CURRENT LIABILITIES			
		66,979	104,068
		<hr/>	<hr/>
NET ASSETS		<hr/> 66,979	<hr/> 104,068
FUNDS	9		
Unrestricted funds		66,979	104,068
		<hr/>	<hr/>
TOTAL FUNDS		<hr/> 66,979	<hr/> 104,068

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>9</u>	<u>114</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>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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,373
Other trading activities	878
Investment income	114
Total	<u>46,365</u>
EXPENDITURE ON	
Raising funds	8,322
NET INCOME	<u>38,043</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	66,025
TOTAL FUNDS CARRIED FORWARD	<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
	£	£	£
Unrestricted funds			
General fund	104,068	(37,089)	66,979
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	82,133	(119,222)	(37,089)
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	66,025	38,043	104,068
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	46,365	(8,322)	38,043
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	66,025	954	66,979
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	128,498	(127,544)	954
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Patrons donations	343	595
Gift aid & theatre tax relief	940	42,820
Members subscriptions and donations	4,049	1,958
	<hr/> 5,332	<hr/> 45,373
Other trading activities		
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/> 76,792	<hr/> 878
Investment income		
Interest receivable	9	114
	<hr/> 82,133	<hr/> 46,365
Total incoming resources		
	82,133	46,365
EXPENDITURE		
Raising donations and legacies		
Rent	6,845	1,586
Insurance	896	935
Subscriptions	318	301
Sundries	1,282	-
Evita expenses	30,430	-
Mack & Mabel expenses	77,791	-
	<hr/> 117,562	<hr/> 2,822
Support costs		
Governance costs		
Accountancy and tax consultant fees	1,660	5,500
	<hr/> 119,222	<hr/> 8,322
Total resources expended		
	<hr/> 119,222	<hr/> 8,322
Net (expenditure)/income	<hr/> (37,089)	<hr/> 38,043

This page does not form part of the statutory financial statements