

**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**

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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: .....12/6/24.....

# BATH LIGHT OPERATIC GROUP

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

|                                    | Notes | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                   |                             |
| 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><u>90,641</u></u>              | <u><u>66,979</u></u>        |

The notes form part of these financial statements



# BATH LIGHT OPERATIC GROUP

## Balance Sheet 31 December 2023

|  | Notes | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <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<br/>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 | 159        | 9        |
|                     | <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<br>£ | 2022<br>£ |
|---------------------------------------|-----------|-----------|
| <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     |
|                                       | <hr/>     | <hr/>     |
|                                       | 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    | -         |
|                                       | <hr/>     | <hr/>     |
|                                       | 141,047   | 76,792    |
| <b>Investment income</b>              |           |           |
| Interest receivable                   | 159       | 9         |
|                                       | <hr/>     | <hr/>     |
| <b>Total incoming resources</b>       | 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    |
|                                       | <hr/>     | <hr/>     |
|                                       | 16,205    | 117,562   |
| <b>Other trading activities</b>       |           |           |
| SFTS 2023 Expenditure                 | 6,536     | -         |
| Oliver Expenditure                    | 97,809    | -         |
| Fundraising expenses                  | 3,823     | -         |
|                                       | <hr/>     | <hr/>     |
|                                       | 108,168   | -         |
| <b>Support costs</b>                  |           |           |
| <b>Governance costs</b>               |           |           |
| Accountancy and tax consultant fees   | 3,650     | 1,660     |
|                                       | <hr/>     | <hr/>     |
| <b>Total resources expended</b>       | 128,023   | 119,222   |
|                                       | <hr/>     | <hr/>     |
| <b>Net income/(expenditure)</b>       | 23,662    | (37,089)  |
|                                       | <hr/>     | <hr/>     |

This page does not form part of the statutory financial statements