

Bath Opera - Charity Number 1185066

Accounts for the year to 31st August 2021

Independent Examiner's report to the trustees of Bath Opera

I have examined the accounts of Bath Opera for the year ended on 31st August 2021.

Respective responsibilities of the Trustees and the Examiner

As trustees of the Bath Opera you are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts 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(b) of the 2011 Act and
- to state whether particular matters have come to my attention.

Basis of this 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 Bath Opera and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the statements present a 'true and fair view'.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 41 of the 2011 Act and to prepare statements which accord with the accounting records and comply with the accounting requirements the Statement of Recommended Practice by Charities have not been met.

Neither have I found any matter to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements.

Dated: 2nd October 2021

J J Rabone

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Judith Rabone MAAT

The Count House

8 Park Road, Henstridge, Templecombe, BA8 0QP



Charity Name Bath Opera		No (if any) 1185066		CC16a
Receipts and payments accounts				
For the period from	Period start date 1st Sept 2020	To	Period end date 31st Aug 2021	

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
General	4,080	-	-	4,080	5,797
Main Production	90	-	-	90	10,856
Tour Production - Barber	6,755	-	-	6,755	887
BOIBA	0	-	-	-	2,487
Sundry	0	-	-	-	-
Interest	0	-	-	0	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	10,925	-	-	10,925	20,028
A2 Asset and investment sales, (see table).					
	651	-	-	651	-
	-	-	-	-	-
Sub total	651	-	-	651.20	-
Total receipts	11,576	-	-	11,576	20,028
A3 Payments					
General	1,475	-	-	1,475	3,320
Main Production	0	-	-	-	19,284
Tour Production - Barber	6,194	-	-	6,194	1,159
BOIBA	-	-	-	-	1,757
Sundry	-	-	-	-	50
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	7,669	-	-	7,669	25,570
A4 Asset and investment purchases, (see table)					
	628	-	-	628	-
	-	-	-	-	-
Sub total	628	-	-	627.55	-
Total payments	8,297	-	-	8,297	25,570
Net of receipts/(payments)	3,280	-	-	3,280	- 5,542
A5 Transfers between funds					
A6 Cash funds last year end	7,556	1,625	-	9,180	14,723
Cash funds this year end	10,835	1,625	-	12,460	9,180

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account	10,835	1,625	-
		-	-	-
		-	-	-
	Total cash funds	10,835	1,625	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets			-	-
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use				
	Modular flats	Unrestricted	-	-
	Clothes rail	Unrestricted		-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities				
	Accounts Examiner	Unrestricted	100.00	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

Bath Opera - Charity Number 1081660

General Profit and Loss Account

for the year ended 31st August 2021

	2020	2020
Income		
Members	680.00	3,287.50
Patrons and Friends	875.00	1,019.70
Gift Aid	579.15	710.00
Fundraising and Donations	1,532.00	240.00
Raffle	0.00	288.00
Coffee	0.00	237.18
BOIBA	0.00	0.00
Insurance claim for lost flat	651.20	
D Wright Project	600.00	
Sundry	0.00	391.08
Total	4,917.35	6,173.46
Expenditure		
Insurance	344.15	270.61
Audit	100.00	100.00
Website	-120.00	120.00
NODA membership	117.00	163.00
RevoArt	883.99	2,134.00
Loss of flats asset	651.20	
Sundry	30.00	787.50
Depreciation of flats	424.97	426.55
Total	2,431.31	4,001.66
Profit on General Account	£2,486.04	£2,171.80

Bath Opera - Charity Number 1081660

Main Show Profit and Loss Account

	Eugene Onegin	Faust
Income		
Ticket Sales		7,624.60
Programme Sales		191.00
Audition Fees	90.00	0
Profit on Bar		541.99
Raffle		258.00
Grants		1,000.00
Sponsors		500.00
Total	90.00	10,115.59
Expenditure		
Orchestra		5,356.00
Musical Director		1,750.00
Repetiteurs		1,873.00
Set Materials and Costumes		1,162.79
Hall & Theatre Hire		3,800.86
Lighting		2,215.04
Performing Rights & scores		557.34
Advertising and Flyers		449.89
Hire Stands		116.73
Hire of Staging		0.00
Printing and Stationery		875.36
Stage Crew		0.00
Ticket Agent Commission		365.10
Bar Licence & Stock		131.00
Miscellaneous		41.25
Total	0.00	18,694.36
Profit / Loss on Main show	£90.00	-8,578.77

Bath Opera - Charity Number 1081660

Tour show Profit and Loss Account

	Barber	Barber
Income		
Ticket Sales	6,897.70	0.00
Programme Sales	464.80	0.00
Raffle	190.00	0.00
Food and Drink	167.32	
Grants & Sponsorship	1,483.00	
Audition fees	0.00	-175.25
Total	9,202.82	-175.25
Expenditure		
Musical Director	1,040.00	0.00
Set, Costumes and Make-up	920.99	0.00
Lighting and Sound	1,083.04	0.00
Piano Hire	775.00	0.00
Rehearsal Hire	672.06	96.81
Advertising	0.00	0.00
Printing and Publicity	192.54	0.00
Theatre Hire	1,012.00	0.00
Travel	770.57	0.00
Miscellaneous	0.00	0.00
Total	6,466.20	96.81
Profit / Loss on Tour	2,736.62	-272.06

Bath Opera - Charity Number 1081660
BOIBA Fund

Income

Entry fees	
Sponsorships	
Ticket sales	
Programme sales	
Total	<hr/> 0.00

Expenditure

Prizes	
Expenses	
Total	<hr/> 0.00

BOIBA Fund Balance	<hr/> <hr/> 1,624.51	as at 31 Aug 2020
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Bath Opera - Charity Number 1081660

Balance Sheet as at 31st August 2021

	2020	Notes	2020
Fixed assets			
Modular frames	5,096.49	1	5,545.11
Bar stock			0.00
Total fixed assets	5,096.49		5,545.11
Current assets			
Cash at bank	12,459.60		9,180.36
Debtors	3,026.85	2	392.75
Prepaid expenses (main prodn)	0.00		0.00
Total current assets	15,486.45		9,573.11
Current liabilities			
Creditors	0.00		0.00
Accrued income (Onegin Auditions)	0.00		0.00
Accruals	100.00	3	220.00
	100.00		220.00
Net current assets	15,386.45		9,353.11
Total assets less total liabilities	20,482.94		14,898.22
Financed by			
Balances at start of FY	13,273.71		19,792.43
BOIBA Fund	1,624.51		1,624.51
Prior year	272.06		50.00
Profit on general account	2,486.04		2,171.80
Profit / Loss on main show	90.00		-8,468.77
Profit / Loss on tour	2,736.62		-272.06
Interest received			0.31
	20,482.94		14,898.22

Notes to the Accounts

1 Assets

The flats are depreciated to write off their value over 15 years.

	Flats	Total
Cost at 1st September 2020	6,398.20	#####
Additions	627.55	627.55
Disposals	-651.20	#####
Cost at 31st August 2021	6,374.55	0.00 #####
Depreciation at 1st Sep 2020	853.09	0.00 853.09
Charge for year	424.97	0.00 424.97
Depreciation at 31st Aug 2021	1,278.06	0.00 #####
Net Book Value at 1st Sep 2020	5,545.11	0.00 #####
Net Book Value at 31st Aug 2021	5,096.49	0.00 #####

2 Debtors

Gift Aid	579.15
Wincanton Racecourse	
Sponsorship	250.00
Wincanton Regeneration Grant	1,133.00
Strode profit share	1,064.70
	<u>£3,026.85</u>

3 Accruals

Accounts Examination	£100.00
	<u>£100.00</u>