

Bath Opera - Charity Number 1185066

Accounts for the year to 31st August 2025



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the
trustees/
members of

Bath Opera

On accounts for
the year ended

31st August 2025

Charity
no (if
any)

1185066

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2025

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").

Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Zöe Godden

Date: 30th September 2025

Name: Zöe Godden

Relevant
professional
qualification(s):

Qualified to AAT Level 3

Address: 26, Warren Way, Sherborne, Dorset. DT9 4FS



Charity Name Bath Opera		No (if any) 1185066		CC16a
Receipts and payments accounts				
For the period from	Period start date 1st Sept 2024	To	Period end date 31st Aug 2025	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
General	7,402	0	0	7,402	6,200
Main Production	16,835	0	0	16,835	13,263
Tour Production	17,620	0	0	17,620	14,339
BOIBA	0	0	0	0	0
Sundry	0	0	0	0	0
Interest	2	0	0	2	0
	0	0	0	0	0
	0	0	0	0	0
Sub total (Gross income for AR)	41,859	0	0	41,859	33,802
A2 Asset and investment sales, (see table).					
	0	0	0	0	0
	0	0	0	0	0
Sub total	0	0	0	0	0
Total receipts	41,859	0	0	41,859	33,802
A3 Payments					
General	2,138	0	0	2,138	3,625
Main Production	25,780	0	0	25,780	21,584
Tour Production	11,752	0	0	11,752	11,113
BOIBA	0	0	0	0	900
Sundry	0	0	0	0	0
Next year productions	115	0	0	115	806
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Sub total	39,785	0	0	39,785	38,028
A4 Asset and investment purchases, (see table)					
	209	0	0	209	0
	0	0	0	0	0
Sub total	209	0	0	209	0
Total payments	39,994	0	0	39,994	38,028
Net of receipts/(payments)	1,865	0	0	1,865	-4,226
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	8,444	2,018	0	10,462	15,313
Cash funds this year end	10,309	2,018	0	12,327	11,087

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	1,309	2,018	0
	Saver Account	9,000	0	0
		0	0	0
	Total cash funds	10,309	2,018	0
	(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		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
	Modular flats	Unrestricted	-	-
	Clothes rail	Unrestricted		-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
	Accounts Examiner	Unrestricted	250.00	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

Bath Opera - Charity Number 1185066
General Profit and Loss Account
for the year ended 31st August 2025

	2025	2024
Income		
Members	4185.93	3884.73
Patrons and Friends	650.00	425.00
Gift Aid	729.46	940.51
Fundraising and Donations	1030.00	0.00
Raffle	355.00	527.50
Coffee	450.10	376.26
Sundry	1.50	45.60
Total	7,401.99	6,199.60
Expenditure		
Insurance	283.04	607.52
Audit	225.00	200.00
Website	759.44	749.10
NODA membership	237.50	230.00
Sundry	194.00	260.97
Spirolux	0.00	1577.45
Depreciation of flats	438.89	424.97
Total	2,137.87	4,050.01
Profit on General Account	£5,264.12	£2,149.59

Bath Opera - Charity Number 1185066
Main Show Profit and Loss Account

Norma 2025		Semele 2024	
Income		Income	
Ticket Sales	13913.57	Ticket Sales	10923.78
Programme Sales	654.19	Programme Sales	542.12
Bar takings	1248.14	Bar takings	777.02
Grants	500.00	Grants	1000.00
Scores	518.64	Costume Resale	20.00
Total	16,834.54	Total	13,262.92
Expenditure		Expenditure	
Orchestra	7925.00	Orchestra	5860.00
Musical Director	1750.00	Musical Director	2390.00
Repetiteurs	1540.00	Repetiteurs	610.00
Set, Props and Costumes	1382.30	Set, Props and Costumes	2085.12
Hall & Theatre Hire	3909.20	Hall & Theatre Hire	3988.65
Lighting	2000.00	Lighting	2400.00
Performing Rights & scores	2469.25	Performing Rights & scores	1179.14
Advertising and Printing	2080.25	Advertising and Flyers	1188.47
Ticket Agent Commission	1547.28	Ticket Agent Commission	1167.00
Bar Licence & Stock	517.28	Bar Licence & Stock	351.95
Coach hire	199.20	Coach hire	222.20
Miscellaneous	222.30	Miscellaneous	141.50
Transport	237.97		
Total	25,780.03	Total	21,584.03
Profit / Loss on Main show	-£8,945.49	Profit / Loss on Main show	-£8,321.11

Bath Opera - Charity Number 1185066
Tour Profit and Loss Account

	2025	2024
Income		
Performance Revenue	£14,596.96	£10,640.96
Programme Sales	£1,048.13	£1,460.74
Bar Income	£524.88	£737.02
Grants & Sponsorship	£0.00	£1,500.00
Ads in programme	£390.00	£0.00
Other income	£1,060.00	
Total	£17,619.97	£14,338.72
Expenditure		
Musical Director	£1,100.00	£1,000.00
Set, Costumes and Props	£1,004.73	£981.81
Lighting and Sound	£1,780.00	£1,990.66
Piano Hire	£0.00	£295.00
Rehearsal Hire	£688.00	£1,219.90
Printing and Publicity	£1,669.70	£884.44
Theatre Hire/Ticket Commission	£2,621.38	£2,061.18
Bar Stock	£252.00	£427.52
Royalties	£0.00	£700.00
Transport Costs	£1,455.75	£1,452.51
Sundry	£145.41	£100.00
Accommodation and Travel	£1,035.52	
Total	£11,752.49	£11,113.02
Profit / Loss on Tour	£5,867.48	£3,225.70

Bath Opera - Charity Number 1185066 BOIBA Fund

BOIBA Fund Balance B/Fwd 2017.78 as at 31 Aug 2024

Income

Entry fees 0.00

Sponsorships & Donations 0.00

Ticket sales 0.00

Programme sales

Total 0.00

Expenditure

Prizes

Expenses 0.00

Total 0.00

BOIBA Fund Balance C/Fwd 2,017.78 as at 31 Aug 2025

Bath Opera - Charity Number 1185066
Balance Sheet as at 31st August 2025

	2025	2024	Notes
Fixed assets			
Modular frames	3,591.49	3,821.58	1
Flats			
Total fixed assets	3,591.49	3,821.58	
Current assets			
Cash at bank	12,326.91	11,085.71	
Debtors	1060.00	0.00	2
Prepaid expenses (main prodn)	115.00	806.20	3
Total current assets	13,501.91	11,891.91	
Current liabilities			
Creditors	0.00	0.00	
	0.00	0.00	
Accruals	225.00	225.00	4
	225.00	225.00	
Net current assets	13,276.91	11,666.91	
Total assets less total liabilities	16,868.40	15,488.49	
Financed by			
Balances at start of FY	15,488.49	19741.26	
Movement on BOIBA Fund	0.00	-900.00	
Prior year	-806.20	-406.95	
Profit on general account	5264.12	2149.59	
Profit / Loss on main show	-8945.49	-8321.11	
Profit / Loss on tour	5867.48	3225.70	
	16,868.40	15,488.49	
	0.00		

1	Assets					Assets - depreciated on a straight-line basis over 15 years to write off the total value			
1	The flats are depreciated to write off their value over 15 years.					Modular frame Flats (acquired Total)			
		Flats & Rails	Total			Carrying amount Sept 2024	3821.58	208.8	4030.38
	Cost at 1st September 2024	6374.55	6374.55			Depreciation charge	424.97	13.92	438.89
	Additions	208.8	208.8			Carrying amount Sept 2025	3396.61	194.88	3591.49
	Disposals	0	0						
	Cost at 31st August 2025	6,583.35	0	6583.35					
	Depreciation at 1st Sep 2024	2,552.97	0	2552.97					
	Charge for year	438.89	0	424.97					
	Depreciation at 31st Aug 2025	2,991.86	0	2977.94					
	Net Book Value at 1st Sep 2024	£3,821.58	0	3821.58					
	Net Book Value at 31st Aug 2025	3591.49	0	3396.61					
2	Debtors								
	Programme Adverts	£60.00							
	Grant	1000							
		£1,060.00							
3	Prepayments								
	Audition Repetiteur	£70.00							
	Audition Rehearsal Hire	45							
		115							
4	Accruals								
	Accounts Examination	225							
		225							