

BATH OPERATIC AND DRAMATIC SOCIETY

England & Wales · Charity number 1202383

Details

Other names BODS

Status Registered

Legal form CIO

Registered 2023-03-17

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

Contact

Address 31 Elm Grove
Swainswick
Bath
BA1 7BA

Phone 01225420043

Email chair@bathoperatic.com

Website www.bathoperatic.com

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS AND TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE.

Activities: To advance the education of the public in theatrical arts (music, drama and dance) by the provision of quality amateur theatre productions in Bath.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£148,723	£117,911	-	-
2024-04-30	£113,377	£116,328	-	-

Trustees

Name	Role	Appointed
Huw Morgan		2024-09-20
Penelope June Davies		2023-02-02
Peter Ralph Blackwood		2025-09-02

BATH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1202383

Accounts



**Bath Operatic
and Dramatic Society**

**Trustees Annual Report
and Financial Statements**

1 May 2024 – 30 April 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BATH OPERATIC AND DRAMATIC SOCIETY

I report on the financial statements for the period 1st May 2024 to 30th April 2025

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 Examiners 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 procedure 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 requirement 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.

Neil Munn
Independent Examiner
11.08.2025

BATH OPERATIC AND DRAMATIC SOCIETY
Statement of Financial Activities
for the period 1st May 2024 to 30th April 2025

Notes	2024	2025	
	£	£	
INCOMING RESOURCES			
Incoming Resources from generated Funds			
2	Voluntary Income	6,281.63	22,913.59
3	Activities for generating Funds	119.18	148.80
4	Investment Income	3,788.53	3,925.39
5	Income from Charitable activities	102,947.65	100,710.43
6	Other Incoming Resources	<u>240.00</u>	<u>21,042.95</u>
	TOTAL INCOMING RESOURCES	<u>113,376.99</u>	<u>148,741.16</u>
RESOURCES EXPENDED			
7	Costs of generating voluntary income	1,673.92	3,745.74
8	Charitable activities costs	114,554.43	107,945.39
9	Charitable expenditure	<u>100.00</u>	<u>3,100.00</u>
	TOTAL RESOURCES EXPENDED	<u>116,328.35</u>	<u>114,791.13</u>
	NET INCOMING/(OUTGOING) RESOURCES	(2,951.36)	33,950.03
	TOTAL GENERAL PURPOSE FUND b/f	36,699.76	33,748.40
	TOTAL GENERAL PURPOSE FUND c/f	<u>33,748.40</u>	<u>67,698.43</u>

BATH OPERATIC AND DRAMATIC SOCIETY
Balance Sheet at 30th April 2025

BALANCE SHEET	2024	2025
	£	£
FIXED ASSETS		
Property and Trophy	1,033.00	1,033.00
CURRENT ASSETS		
Debtors	0.00	0.00
Cash at Bank	36,347.44	51,522.52
Investments at Building Society	11,054.06	26,372.25
TOTAL ASSETS	48,434.50	78,927.77
CURRENT LIABILITIES		
Creditors	(6,406.10)	(2,949.34)
NET CURRENT ASSETS	42,028.40	75,978.43
10 FUNDS	42,028.40	75,978.43

The Financial Statements were approved by the Trustees on 12th August 2025 and agreed on their behalf by:

Huw Morgan
Tim Conroy

The Notes form part of these Financial Statements

BATH OPERATIC AND DRAMATIC SOCIETY
Notes to the Financial Statements
for the period 1st May 2024 to 30th April 2025

1. ACCOUNTING POLICIES

Accounting Convention

The Financial Statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirement 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 BODS 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. Income and costs associated with our annual TRB Performance have been included on an accruals basis.

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.

NOTES	2024	2025
	£	£
2 VOLUNTARY INCOME		
Donations	202.87	15,366.44
Patrons Donations	636.05	521.05
Membership Subscriptions	3,885.00	4,630.00
Gift Aid	1,557.71	2,396.10
	6,281.63	22,913.59
3 ACTIVITIES FOR GENERATING FUNDS		
Social Events	119.18	148.80
4 INVESTMENT INCOME		
Rent	3,192.00	3,192.00
Interest	596.53	733.39
	3,788.53	3,925.39

BATH OPERATIC AND DRAMATIC SOCIETY
for the period 1st May 2024 to 30th April 2025

Notes to the Financial Statements (continued)

NOTES	2024	2025
	£	£
5 INCOME FROM CHARITABLE ACTIVITIES		
Theatre Royal production	93,912.79	91,946.84
A Little Night Music	9,034.86	0.00
Two's Company	0.00	4,932.84
Blithe Spirit	0.00	3,830.75
	102,947.65	100,710.43
6 OTHER INCOMING RESOURCES		
Compensation	0.00	13.60
Audition Fees	240.00	310.00
Theatre Tax Relief	0.00	20,719.35
	240.00	21,042.95
7 COSTS OF GENERATING VOLUNTARY INCOME		
Hire of Premises	60.00	70.00
Insurance	1,235.87	1,297.04
Administration Expenses inc VAT	378.05	2,378.70
	1,673.92	3,745.74
8 CHARITABLE ACTIVITIES COSTS		
Theatre Royal Production	106,793.11	102,638.54
A Little Night Music	5,573.32	0.00
Royalties paid for Future Productions	2,188.00	840.00
Two's Company	0.00	1,134.54
Blithe Spirit	0.00	3,332.31
	114,554.43	107,945.39
9 CHARITABLE EXPENDITURE		
Charitable Donation	100.00	100.00
Tax Consultant	0.00	3,000.00
	100.00	3,100.00
10 FUNDS		
Legacies	1,600.00	1,600.00
Drama, Social & Properties	1,680.00	1,680.00
Centenary Reserve	5,000.00	5,000.00
	8,280.00	8,280.00
General Purpose Fund c/f	33,748.40	67,698.43
	42,028.40	75,978.43

Introduction

This report covers the period between 1st May 2024 to 30th April 2025.

This is the second full year of the operation of Bath Operatic and Dramatic Society CIO. The annual accounts for the 2024-25 season have been independently examined and are included in this report for discussion and approval at our annual general meeting, following which they will be submitted to the Charity Commission.

Reference and Administrative details

Name of the charity: Bath Operatic and Dramatic Society

Other names which the charity uses: BODS

Charity registration number: 1202383

Address: 31 Elm Grove, Swainswick, BATH BA1 7BA

Trustees during report period: Huw Morgan, Tim Conroy, Penelope Davies.

Structure, governance and management

The Bath Operatic and Dramatic Society is a Charitable Incorporated Organisation, governed with an 'association model' constitution.

Our Society consists of acting members, non-acting members and life members including a President, Vice-Presidents and such other persons as shall have rendered special services to BODS.

Trustees for the CIO are elected by the membership at the Annual General Meeting (AGM) for a period of up to three years. Trustees are recruited through the society's membership and they receive no remuneration for their role as trustees. The Charity's Trustees have complied with their duty to have due regard to the guidance on public benefit by the Charity Commission in exercising their powers or duties.

An Executive Committee is elected at an Annual General Meeting of the Members that is convened annually. The Executive Committee shall comprise a Chair, Vice-Chair, Secretary, Treasurer, Membership Secretary and a further six ordinary members from the membership may be elected as well as Vice-Presidents (should they wish to attend).

All arrangements for productions (and other events if appropriate) and oversight of the finances are the responsibility of the Executive Committee.

The charity has no employees.

Objective and activities

The BODS objective is: The cultivation and performance of theatrical arts (music, drama and dance) and the encouragement of public interest in those arts.

Achievement and performance

We have achieved this objective by the production of the Rodgers and Hammerstein classic Oklahoma! at the Theatre Royal, Bath in February 2025 and performances of Blithe Spirit at The Mission Theatre in October 2024. Productions required rehearsal and delivery of singing, dance and dramatic acting by the membership. In addition, we have engaged in fundraising activities as well as singing carols in Bath at Christmas time and Two's Company a collaboration with Dorothy Coleborn School of Dance.

Membership of the BODS is healthy and is accessible to both senior citizens and students due to the membership fee structure.

Financial review

As settlement is post-show, and expenses incurred before, we need to ensure that we have the reserves in place to deal with cash flow. Hence, we endeavour to keep a reserve equal to 50% of show expenditure, however following a loss of £12k on Oklahoma! this further reduced our reserves. We are most grateful to all who donated funds to BODS during the period as without their assistance fulfilling our objective would be significantly more difficult. The Charity Trustees are actively pursuing opportunities to bring in additional funds to the society.

Our primary sources of funds are ticket sales, membership fees, gift aid, theatre tax relief and patron's contributions.

Trustees

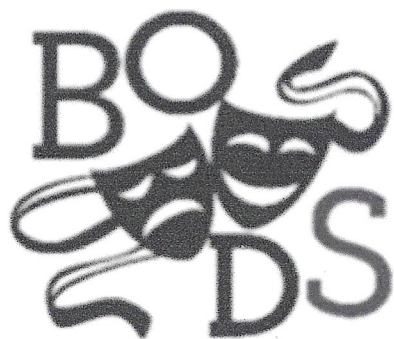
Huw Morgan
Tim Conroy
Penelope Davies

Dated 12th August 2025

BATH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1202383

Accounts



**Bath Operatic
and Dramatic Society**

**Trustees Annual Report
and Financial Statements**

1 May 2023 – 30 April 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BATH OPERATIC AND DRAMATIC SOCIETY**

I report on the financial statements for the period 1st May 2023 to 30th April 2024

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 Examiners 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 procedure 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 requirement 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.



Date 27.08.2024

.....
Independent Examiner
Neil Munn

BATH OPERATIC AND DRAMATIC SOCIETY
Statement of Financial Activities
for the period 1st May 2023 to 30th April 2024

(prior period 16th March to 30th April 2023)

Notes	2023 £	2024 £
INCOMING RESOURCES		
Incoming Resources from generated Funds		
2	0.00	6,281.63
3	0.00	119.18
4	316.83	3,788.53
5	78,858.36	102,947.65
6	0.00	240.00
	<u>79,175.19</u>	<u>113,376.99</u>
TOTAL INCOMING RESOURCES		
RESOURCES EXPENDED		
7	(45.02)	1,673.92
8	97,128.78	114,554.43
9	0.00	100.00
	<u>97,083.76</u>	<u>116,328.35</u>
TOTAL RESOURCES EXPENDED		
NET INCOMING/(OUTGOING) RESOURCES		
	(17,908.57)	(2,951.36)
TOTAL GENERAL PURPOSE FUND b/f		
	54,608.33	36,699.76
TOTAL GENERAL PURPOSE FUND c/f		
	<u>36,699.76</u>	<u>33,748.40</u>

BATH OPERATIC AND DRAMATIC SOCIETY
Balance Sheet at 30th April 2024

BALANCE SHEET	2023 £	2024 £
FIXED ASSETS		
Property and Trophy	1,033.00	1,033.00
CURRENT ASSETS		
Debtors	77,120.05	0.00
Cash at Bank	41,379.34	36,347.44
Investments at Building Society	20,634.83	11,054.06
TOTAL ASSETS	140,167.22	48,434.50
CURRENT LIABILITIES		
Creditors	(95,487.46)	(6,406.10)
NET CURRENT ASSETS	44,679.76	42,028.40
10 FUNDS	44,979.76	42,028.40

The Financial Statements were approved by the Trustees on 27th August 2024.
and signed on their behalf by:



.....
Trustee



.....
Trustee

The Notes form part of these Financial Statements

BATH OPERATIC AND DRAMATIC SOCIETY
Notes to the Financial Statements
for the period 1st May 2024 to 30th April 2024

1. ACCOUNTING POLICIES

Accounting Convention

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

Financial Reporting Standard Number 1

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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. Income and costs associated with our annual TRB Performance have been included on an accruals basis.

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.

NOTES	2023 £	2024 £
2 VOLUNTARY INCOME		
Donations	0.00	202.87
Patrons Donations	0.00	636.05
Membership Subscriptions	0.00	3,885.00
Gift Aid	0.00	1,557.71
	0.00	6,281.63
3 ACTIVITIES FOR GENERATING FUNDS		
Social Events	0.00	119.18
4 INVESTMENT INCOME		
Rent	266.00	3,192.00
Interest	50.83	596.53
	316.83	3,788.53

BATH OPERATIC AND DRAMATIC SOCIETY
for the period 1st May 2023 to 30th April 2024

Notes to the Financial Statements (continued)

NOTES	2023 £	2024 £
5 INCOME FROM CHARITABLE ACTIVITIES		
Theatre Royal production	78,858.36	93,912.79
Christmas Concert	0.00	0.00
A Little Night Music	0.00	9,034.86
	78,858.36	102,947.65
6 OTHER INCOMING RESOURCES		
Compensation	0.00	0.00
Audition Fees	0.00	240.00
Reimbursement of Deposit	0.00	0.00
	0.00	240.00
7 COSTS OF GENERATING VOLUNTARY INCOME		
Hire of Premises	0.00	60.00
Insurance	0.00	1,235.87
Administration Expenses inc VAT	-45.02	378.05
	-45.02	1,673.92
8 CHARITABLE ACTIVITIES COSTS		
Theatre Royal Production	96,278.78	106,793.11
A Little Night Music	850.00	5,573.32
Royalties paid for Future Productions	0.00	2,188.00
	97,128.78	114,554.43
9 CHARITABLE EXPENDITURE	0.00	100.00
10 FUNDS		
Legacies	1,600.00	1,600.00
Drama, Social & Properties	1,680.00	1,680.00
Centenary Reserve	5,000.00	5,000.00
	8,280.00	8,280.00
General Purpose Fund c/f	36,699.76	33,748.40
	44,979.76	42,028.40

Introduction

This report covers the period between 1st May 2023 to 30th April 2024.

This is the first full year of the operation of Bath Operatic and Dramatic Society CIO. The annual accounts for the 2023-24 season have been independently examined and are included in this report for discussion and approval at our annual general meeting, following which they will be submitted to the Charity Commission.

Reference and Administrative details

Name of the charity: Bath Operatic and Dramatic Society

Other names which the charity uses: BODS

Charity registration number: 1202383

Address: 31 Elm Grove, Swainswick, BATH BA1 7BA

Trustees during report period: Anna-Marie Manley (Chair), Tim Conroy (Secretary), Penelope Davies (Treasurer).

Structure, governance and management

The Bath Operatic and Dramatic Society is a Charitable Incorporated Organisation, governed with an 'association model' constitution.

Our Society consists of acting members, non-acting members and life members including a President, Vice-Presidents and such other persons as shall have rendered special services to BODS.

Trustees for the CIO are elected by the membership at the Annual General Meeting (AGM) for a period of up to three years. Trustees are recruited through the society's membership and they receive no remuneration for their role as trustees. The Charity's Trustees have complied with their duty to have due regard to the guidance on public benefit by the Charity Commission in exercising their powers or duties.

An Executive Committee is elected at an Annual General Meeting of the Members that is convened annually. The Executive Committee shall comprise a Chair, Vice-Chair, Secretary, Treasurer, Membership Secretary and a further six ordinary members from the membership may be elected as well as Vice-Presidents (should they wish to attend).

All arrangements for productions (and other events if appropriate) and oversight of the finances are the responsibility of the Executive Committee.

The charity has no employees.

Objective and activities

The BODS objective is: The cultivation and performance of theatrical arts (music, drama and dance) and the encouragement of public interest in those arts.

Achievement and performance

We have achieved this objective by the production of Dolly Parton's 9 to 5 at the Theatre Royal, Bath in March 2024 and performances of A Little Night Music at The Mission Theatre in October 2023. Both productions required rehearsal and delivery of singing, dance and dramatic acting by the membership. In addition, we have engaged in fundraising activities as well as singing carols in Bath at Christmas time.

Membership of the BODS is healthy and is accessible to both senior citizens and students due to the membership fee structure.

Financial review

As settlement is post show, and expenses incurred before, we need to ensure that we have the reserves in place to deal with cash flow. Hence, we endeavour to keep a reserve equal to 50% of show expenditure, however following a loss of £k13 on 9 to 5 this has further reduced our reserves. The Charity Trustees are actively pursuing opportunities to bring in additional funds to the society.

Our primary sources of funds are ticket sales, membership fees, gift aid and patron's contributions.

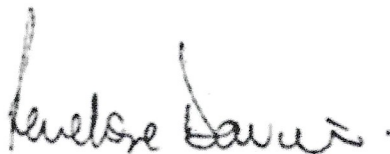
Anna-Marie Manley



Tim Conroy



Penelope Davies



Date

27th August 2024