



# **Bath Operatic and Dramatic Society**

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## **Trustees Annual Report and Financial Statements**

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**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 1<sup>st</sup> May 2024 to 30<sup>th</sup> 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 1<sup>st</sup> May 2024 to 30<sup>th</sup> April 2025

Notes		<b>2024</b>	<b>2025</b>
		<b>£</b>	<b>£</b>
	<b>INCOMING RESOURCES</b>		
	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>
	<b>TOTAL INCOMING RESOURCES</b>	<u>113,376.99</u>	<u>148,741.16</u>
	<b>RESOURCES EXPENDED</b>		
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>
	<b>TOTAL RESOURCES EXPENDED</b>	<u>116,328.35</u>	<u>114,791.13</u>
	<b>NET INCOMING/(OUTGOING) RESOURCES</b>	(2,951.36)	33,950.03
	<b>TOTAL GENERAL PURPOSE FUND b/f</b>	36,699.76	33,748.40
	<b>TOTAL GENERAL PURPOSE FUND c/f</b>	<u><u>33,748.40</u></u>	<u><u>67,698.43</u></u>

**BATH OPERATIC AND DRAMATIC SOCIETY**  
**Balance Sheet at 30<sup>th</sup> April 2025**

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

The Financial Statements were approved by the Trustees on 12<sup>th</sup> 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 1<sup>st</sup> May 2024 to 30<sup>th</sup> 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
	<b>6,281.63</b>	<b>22,913.59</b>
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
	<b>3,788.53</b>	<b>3,925.39</b>

**BATH OPERATIC AND DRAMATIC SOCIETY**  
for the period 1<sup>st</sup> May 2024 to 30<sup>th</sup> April 2025

Notes to the Financial Statements (continued)

NOTES	<b>2024</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
<b>5 INCOME FROM CHARITABLE ACTIVITIES</b>		
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
<b>6 OTHER INCOMING RESOURCES</b>		
Compensation	0.00	13.60
Audition Fees	240.00	310.00
Theatre Tax Relief	0.00	20,719.35
	240.00	21,042.95
<b>7 COSTS OF GENERATING VOLUNTARY INCOME</b>		
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
<b>8 CHARITABLE ACTIVITIES COSTS</b>		
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
<b>9 CHARITABLE EXPENDITURE</b>		
Charitable Donation	100.00	100.00
Tax Consultant	0.00	3,000.00
	100.00	3,100.00
<b>10 FUNDS</b>		
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 1<sup>st</sup> May 2024 to 30<sup>th</sup> 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 12<sup>th</sup> August 2025