

The Edinburgh Gilbert and Sullivan Society

**Annual Report and Accounts
for the year ended 31 May 2025**

CONTENTS

Report of the Trustees	1-3
Independent Examiner's Report	4
Receipts and Payments Accounts	5
Statement of Balances	6
Notes forming part of the financial statements	7-8

The Edinburgh Gilbert and Sullivan Society

Report and Accounts to 31 May 2025

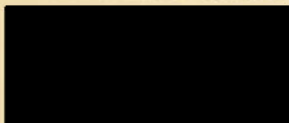
REPORT OF THE TRUSTEES

The trustees present their annual report and financial statements of the charity for the year ended 31st May 2025.

CONSTITUTION AND OBJECTS

The Society is constituted as a Scottish Charitable Incorporated Organisation, with registered charity number SC027486. Its charitable purposes, in terms of Section 7 of the Charity and Trustee Investment (Scotland) Act 2005, are to deliver a public benefit through the advancement of Culture, The Arts and Education, specifically in relation to the works of W S Gilbert and Arthur Sullivan, by means of public performances, lectures and related activities.

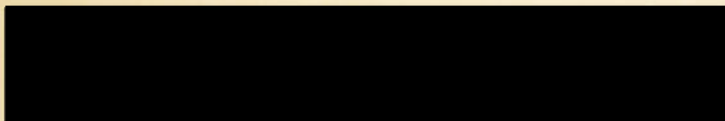
REGISTERED OFFICE



BANKERS

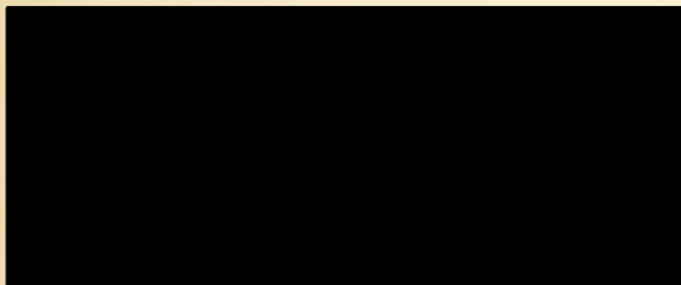
Bank of Scotland
Private Banking, Pentland House - 3rd Floor, 8 Lochside Avenue, Edinburgh, EH12 9DJ

INDEPENDENT EXAMINER



TRUSTEES

The Members of the Council also act as the Trustees under Charity Law. The Trustees during the year 2024/2025 and to the date of this report were:



Trustees are drawn from the Society membership elected by the members in General Meeting or may be co-opted by the Council to fill a vacancy. Office bearers are elected to serve until the next AGM. Ordinary Council Members are elected for a two year term. All Council Members are eligible for re-election at the AGM at which they retire.

The Council is the governing body and has the power to approve membership, disburse the Society's funds, appoint Committees or Special Officials, to frame by-laws and rules of procedure for any specific purpose and generally to control activities of the Society. All obligations properly undertaken by the Council on behalf of the Society shall be the obligations of the Society.

The Edinburgh Gilbert and Sullivan Society

Report and Accounts to 31 May 2025

REPORT OF THE TRUSTEES CONTD.

ANNUAL REPORT

Following the first half of a successful centenary in 2024, which included the award of International Champions 2024 at the International Gilbert and Sullivan Festival in Buxton, EDGAS continued its celebrations in the latter part of the year, as well as undertaking robust future planning for our next 100 years. This included a members' reception at the New Club in October, attended by current, former, and honorary life members; we were also privileged to be offered a civic reception at the Edinburgh City Chambers, hosted by Depute Lord Provost, [REDACTED]. In her welcome speech, the Depute Lord Provost congratulated EDGAS on a successful 100 years, and thanked us for our outstanding contribution to the musical life of Edinburgh, and across Scotland.

The 2024/25 season has been a transitional year for the Society as we move into our second century; it has seen a number of new members joining our Council, including [REDACTED].

[REDACTED] This has offered the Council a refreshed outlook and perspective on how we can best serve our members going forward, whilst also maintaining the same high standard of productions and public outreach which have been the hallmark of previous administrations.

In October 2024, our newly-appointed production team of Fiona Main and David Lyle began rehearsals for our 2025 production of "The Sorcerer", one of G&S' lesser-known operettas, which we undertook to perform in order to ensure that the full canon of G&S works can be enjoyed by both our members and our audiences, so fulfilling our pledge to provide opportunities to educate and entertain the public, and demonstrating the place and significance of their works in musical history.

"The Sorcerer" was performed at the Church Hill Theatre in April 2025 to a wide-ranging and appreciative audience, as well as returning a modest profit. This was the first time in 12 years we have performed a G&S production in the Church Hill, and we enjoyed the opportunity to create an innovative and lively production, with professional-standard set and costumes, which also stayed true to Gilbert's vision. This was, as always, ably supported by our professional orchestra, who always elevate both the performance and audience experience.

We endeavoured to reach out to all ages, with long-serving EDGAS member Ian Lawson providing a children's talk prior to the Saturday matinee; this continues our pledge to educate all ages about G&S wherever possible. We also remain committed to making our performances accessible to all by providing, when appropriate, touch tours for the partially sighted, audio description and signing services.

Our members have been offered a range of social and performance opportunities throughout the year, including charity carol singing, drinks events, and an annual quiz in collaboration with the members of the Scottish Arts Club. We have continued to work with our membership to ensure a social calendar which serves all ages, interests, and abilities going forwards.

FUTURE PLANS

Following "The Sorcerer", in June the Society organised a singalong "H.M.S. Pinafore" featuring EDGAS principals and full orchestra, which attracted a large audience from both across Edinburgh, and from other G&S societies around Scotland.

We are also delighted to note that [REDACTED] have been awarded British Empire Medals in the King's Birthday Honours List 2025, and will receive these at a ceremony in the future. These are greatly deserved, and we are delighted that both are being honoured for all their hard work.

We have a number of exciting plans for our 2025/26 season, including two productions, and a comprehensive social and charitable calendar. In February 2026, we will be performing a semi-staged production of "The Grand Duke", another lesser-performed G&S operetta; in August 2026, we will be performing "Iolanthe" at the International Gilbert & Sullivan Festival (following our reign as international champions in 2024). We will then stage "Iolanthe" for a second time in a run of performances at the newly-reopened King's Theatre, as the first amateur company to be invited back into the refurbished space, which is a great honour for our members.

The Edinburgh Gilbert and Sullivan Society Report and Accounts to 31 May 2025

We are planning a number of concerts throughout the year, including invitations to sing at church services to mark 150 years since Sullivan's death in November; carolling on Royal Yacht Britannia during their festive weekend; and a concert in North Berwick. We are also planning to undertake a programme of outreach with local schools, in order to ensure G&S continues to thrive for generations to come.

RISK POLICY

Having regard to the Office of the Scottish Charity Regulator requirements on risk, the charity has undertaken an assessment of the major risks and controls in place. The trustees are satisfied that all relevant risks have been considered and appropriate measures taken to control them.

FINANCIAL REVIEW

The results for the year are shown in detail in the Statement of Financial Activities and related notes. There was an overall cash surplus in the year of £8,649 which compares with a surplus in the previous year of £7,898. The current year benefitted from a Theatre Tax Refund claim of £17.8k covering the production of "The Gondoliers" in 2024. Unrestricted funds of some £76,368 were carried forward as at 31 May 2025 to fund future charitable activities with the outstanding TTR claim still to be submitted.

The Society aims to retain sufficient reserves to be able to continue mounting high quality productions of all the Gilbert and Sullivan while at the same time building funds that can be used in other ways to exploit and create opportunities to educate people of all ages in the life, times and dramatic and musical skills of the Society and Sullivan, and through that to other branches of literary and musical arts. The Society therefore has a policy to retain as reserves a minimum of three years' 'worst case' potential production losses (currently estimated at £20,000 per annum), and between £10,000 and £50,000 for other educational opportunities.

The Society benefits from the voluntary donation of time and talent by its members and friends, both in productions it mounts and in administering and organising its activities for which we are particularly grateful.

Approved by the trustees on 9th September 2025 and signed on their behalf by:

**The Edinburgh Gilbert and Sullivan Society
Report and Accounts to 31 May 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE EDINBURGH GILBERT AND SULLIVAN SOCIETY**

I report on the accounts of the charity for the period ended 31 May 2025 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures 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 the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

**The Edinburgh Gilbert and Sullivan Society
Report and Accounts to 31 May 2025**

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025**

	Year to 31 May 2025 Total £	Year to 31 May 2024 Total £
Receipts		
Voluntary income	5,616	5,960
Gross Receipts from Charitable Trading Activities		
Staged Productions	39,677	89,752
Concerts and Other Events	6,480	4,342
Receipts from Fundraising Activities	4,204	3,860
Investment income	945	835
Total Receipts	56,921	104,749
Payments		
Gross payments for Charitable Trading Activities		
Staged Productions	32,045	72,558
Concerts and Other Events	6,777	4,842
Marketing Costs	347	7,980
Expenses for Fundraising Activities	950	881
Payments Relating to Charitable Activities		
Professional Fees	1,680	5,783
Miscellaneous	6,473	4,807
Total Payments	48,272	96,851
Net (Payments)/Receipts	8,649	7,898
Total Bank Balance brought forward	67,719	59,821
Total Bank Balance carried forward	76,368	67,719

No receipts or payments during the year were for restricted purposes.

**The Edinburgh Gilbert and Sullivan Society
Report and Accounts to 31 May 2025**

STATEMENT OF BALANCES AS AT 31 MAY 2025

	2025	2024
	£	£
Current Assets		
Bank balances at start of year	67,719	59,821
Net (Payments)/Receipts in year	8,649	7,898
Bank balances at end of year	<u>76,368</u>	<u>67,719</u>
Net Debtors and Prepayments	9,947	13,919
Current Liabilities		
Other creditors	<u>650</u>	<u>464</u>
Net Assets	<u>85,664</u>	<u>81,174</u>

In the Statement of Balances

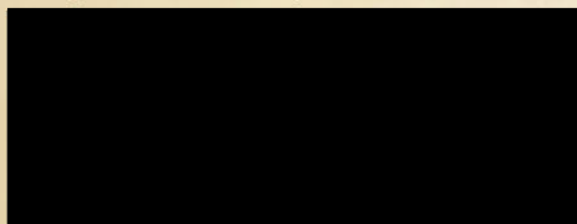
1. For 2024 the debtor refers to an outstanding claim for Theatre Tax Relief for core costs associated with our main production in 2024. The final claim paid amounted to £18,349
2. The debtors for 2025 refers to our draft Theatre Tax Relief claim associated with our 2025 production net of associated fees chargeable. There were also other debtors and creditors at the year-end associated with late payments and invoices. The net effect of these was £361.

In Payments and Receipts

1. Professional fees in the year in the main refer to the fees of our tax advisers for submitting our Theatre Tax Relief claim to HMRC and the website costs attributed to an independent Digital Marketing Adviser.
2. Miscellaneous payments include a subscription to NODA, Insurance payments and credit card fees for tickets bought through the theatre.

The trustees acknowledge their responsibilities for ensuring that the charity keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended).

The financial statements on pages 5 to 8 were approved by the Trustees on 9th September 2025 and signed on their behalf by:



The Edinburgh Gilbert and Sullivan Society

Report and Accounts to 31 May 2025

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2025

1. ACCOUNTING POLICIES

Basis for preparing the financial statement

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Receipts and Payments

Voluntary income comprises members' subscriptions and other donations. Income from ticketed theatrical performances and concerts is treated as receipts from charitable trading activities whilst any other income arising would be considered as income from charitable activities.

As the Charity is not VAT registered, any irrecoverable VAT is included in the same category as the relevant expenditure.

Governance costs comprise any independent examination fees, legal fees, and trustee meeting expenses.

Funds accounting

All the Society's funds are unrestricted and therefore are available for use at the discretion of the Trustees in the furtherance of the general and charitable objectives of the Charity. If any funds were donated for specific purposes they would be held in a restricted fund until expended on those purposes.

Designated funds are those unrestricted funds which are earmarked by the Trustees for a specific purpose.

2. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

One trustee received remuneration during the year of £1,500 to reflect the time and commitment made to the Society (2024: £1,500). No trustees received any expenses in the year (2024: NIL).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: Nil).

**The Edinburgh Gilbert and Sullivan Society
Report and Accounts to 31 May 2025**

**3. DETAILED INFORMATION
ON RECEIPTS AND
PAYMENTS**

<u>RECEIPTS</u>	<u>2025</u>	<u>2024</u>
Voluntary Income		
Membership Subscriptions	1,582	2,139
Performer Subscriptions	1,640	3,268
Donations	1,239	553
Gift Aid	1,155	994
Total	5,616	6,954
Investment Income		
Interest	945	835
Staged Productions		
Ticket Sales	20,331	61,637
Programme Sales	747	1,883
Programme Adverts	250	0
Theatre Tax Relief	18,349	25,238
Total	39,677	88,757
Concerts and Other Activities		
G&S Concerts	6,480	4,342
Fundraising Activities	4,204	2,785
Total	10,684	7,127
TOTAL RECEIPTS	56,921	103,674

PAYMENTS

Cost of Staged Productions		
Theatre Rent	4,156	23,000
Theatre Expenses	60	7,557
Production Costs	9,744	21,716
Scenery & Transport	8,469	9,720
Costumes	3,686	4,156
Props	186	321
Rehearsal Expenses	3,043	2,144
Programmes	615	1,157
Performing Fees	0	0
Marketing/Publicity	347	7,980
Miscellaneous	2,085	2,787
Total	32,392	80,539
Other Charitable Costs		
Concert Performances	6,777	1,581
Meetings & Socials	1,499	4,142
Professional Fees	1,680	5,783
Miscellaneous	4,974	3,926
Fundraising Activities	950	881
Total	15,880	16,312
Governance Costs		
TOTAL PAYMENTS	48,272	96,851
Surplus/Deficit Total	8,649	7,898
Opening Bank Balance	67,719	
Closing Bank Balance	76,368	