Greenock Light Opera Club

Scotland · Charity number SC028080

Details

Status	Active
Legal form	Unincorporated association
Registered	1998-06-24
Register	View on the OSCR register

Contact

Address	4 Innellan Road Wemyss Bay PA18 6EF
Website	https://www.facebook.com/greenockloc

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: We advance the education of the public in the art of musicals and music performance by public performance. We reinvest all funds into producing local musicals, keeping amateur theatre accessible, and providing recreational activities for the Inverclyde area. We have many volunteering opportunities within the production of our performances which provide education for our members.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The objects of the Club are to advance the education of the public in the art of Light Opera by the presentation of public performances and other related activities

Geography

- **Main operating location:** Inverclyde
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£51,386	£43,321	-	0
2024-12-31	£23,426	£17,319	-	0
2023-12-31	£26,063	£49,694	-	0
2022-12-31	£41,968	£41,029	-	0
2021-12-31	£3,313	£4,664	-	0
2020-12-31	£770	£9,296	-	0

Accounts

GREENOCK LIGHT OPERA CLUB

TRUSTEES' REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NO. SC028080

GREENOCK LIGHT OPERA CLUB
(ALSO KNOWN AS GLOC)

DIRECTORY

EXECUTIVE COMMITTEE	Katie Howlett (President) Rebecca Keane (Secretary) Kirsty Campbell (Treasurer) Jaqueline Haire (Social Media) Emma Stephens (Club Rep) Holly Callander (Business Manager) Ilaria Moretti (Club Rep)
INDEPENDENT EXAMINER	Craig Lindsay Welsh Walker Limited 179A Dalrymple Street Greenock PA15 1BX
BANKERS	Bank of Scotland 64/66 West Blackhall Street Greenock PA15 1XG
REGISTERED OFFICE	99 Eldon Street Greenock PA16 7RJ
REGISTERED CHARITY NUMBER	SC028080

GREENOCK LIGHT OPERA CLUB

TRUSTEES' ANNUAL REPORT
for the year ended 31 December 2025

The Trustees present their report along with the financial statements for the year ended 31 December 2025.

Reference and administration information

Charity name	Greenock Light Opera Club
Known name	Greenock Light Opera Club
Charity Registration No.	SC028080

Trustees

The following trustees have held office since 1 January 2025:

Calum McVittie (President – resigned 29/01/2025)
Katie Howlett (President – elected 29/01/2025)
Rebecca Keane (Secretary)
Kirsty Campbell (Treasurer)
Jaqueline Haire
Aileen McQuillan (resigned – 29/01/2025)
Emma Stephens
Ilaria Moretti
Holly Callander (appointed – 29/01/2025)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Greenock Light Opera Club is governed by a constitution which defines the Objects, Powers, Procedures and Management of the Society and is an Unincorporated Body.

Recruitment and Appointment of Trustees

The Trustees are appointed by the members at the Annual General Meeting each year in terms of the Constitution and are selected by the members for their furtherance of the Society's aims.

OBJECTIVES AND ACTIVITIES

The objects of the Club are to advance the education of the public in the art of Light Opera by the presentation of public performances and other related activities.

The Main Activities are:

(a) the provision of musical entertainment for the benefit of the inhabitants of Greenock and its surrounding area; and

(b) the contribution to the wider understanding and knowledge of music and drama within the community; and

(c) the provision of the means by which members of the community may participate in providing such entertainment and developing their musical talents.

GREENOCK LIGHT OPERA CLUB

TRUSTEE'S ANNUAL REPORT
for the year ended 31 December 2025

Achievement and Performance

2025 has been a year of continued financial growth and stability for Greenock Light Opera Club. Over the past three years, the club's financial position has improved significantly. We ended 2023 with £17,765 in the bank, £23,872 at the end of 2024, and £31,936 at the end of 2025. With raffle and programme sales from Charlie and the Chocolate Factory paid into the bank at the start of January,
the current bank balance stands at £34,058 (not included in the 2025 accounts) — almost double where we were two years ago.

This improvement is the result of considerable fundraising efforts by both the committee and the wider club, alongside careful budgeting to ensure our productions remain financially viable.

We are grateful to The Co-op for their donation of £250, and to Holly's work – Promedics Orthopaedics for their donation of £300, which covered the costs of programmes and advertising banners.

Looking at the last three productions:

- *My Fair Lady* (Main Theatre, 2023): Loss of £10,800 (previous Treasurer's report accidentally included late Royalties payment for 2022 production of Shrek)
- *Sweeney Todd* (Studio Theatre, 2024): Profit of £570
- *Charlie and the Chocolate Factory* (Main Theatre, 2025): Profit of £10,673

Fundraising played a major role in the success of our 2025 production; however, even without fundraising income, the show still generated a profit of over £4,000.

The Main Theatre capacity is 2,410 seats, and we sold 1,780 tickets. By 20 October — two weeks before opening night — only 895 tickets had been sold, which caused considerable concern. We rely on the support of all club members, not just performers, to help sell tickets for our productions, and this will be increasingly important moving forward. If the production had sold out, I estimate a potential profit of approximately £25,000.

While profits will naturally fluctuate depending on the chosen production, We Will Rock You is a popular show, and with a combined effort from all members, this level of profit could be a realistic goal for our 2026 production.

A key factor in this year's success was advance budgeting. I would like to thank Lynsey Mitchell, who worked extremely hard to deliver a high-quality production while remaining under budget. Based on the financial performance of the last three shows, it is my recommendation that future productions are staged in the Main Theatre, as performing in the Studio Theatre does not make financial sense if ticket sales and budgeting are managed effectively.

GREENOCK LIGHT OPERA CLUB

TRUSTEE'S ANNUAL REPORT
for the year ended 31 December 2025

Cost Management and Operations

This year, as in 2024, the committee made the decision not to pay the stage crew or stage manager, as these roles were historically voluntary and supported by friends and family of club members. We recognise the time-intensive nature of this work, often continuing into the early hours following the final performance. An offer was made to cover the cost of dinner for stage crew, but this was not.
taken up.

Moving forward, consideration should be given to how we secure reliable technical support during show week while recognising the significant time commitment involved in these roles. Although the club has not been in a position to pay stage crew and stage management fees, it will be important to explore sustainable options that support volunteers without creating significant additional costs.

It is important to recognise that the club must pay theatre hire and show-running costs regardless of audience numbers. Once performances are scheduled, these costs are fixed whether the theatre is full or not.

Typical running costs per performance are approximately:

- Theatre hire (amateur rate): £937 per day
- FOH duty manager: £68 per show
- FOH staff (7): £380 per show
- Orchestra (7 players @ £60 per call): £420

- Total per performance: £1,805

With tickets priced at £23.50, we need to sell approximately 77 tickets per performance to break even. This demonstrates that if there is consideration about reducing the number of performances, it is almost always financially better to perform more shows rather than fewer, even if every
performance cannot be sold out, as the fixed production costs have already been incurred. Although there were mixed reactions to the choice of production, including children in the cast generated £2,400 in additional subscription income. Future committees should carefully consider subscription pricing to ensure production costs are adequately covered. Fundraising must also continue in earnest to offset rising production expenses.

It was originally the intention for the 2025 production to introduce a single ticket price for all adults, with no concessions. However, the Beacon applied a concession ticket price, meaning this approach was not implemented as planned. Moving forward, my recommendation is that the club adopts one adult ticket price. Based on the 2025 pricing structure, this would be £23.50 for all adult tickets, with no senior citizen concessions, which would have generated approximately £918 in additional income. Simplifying ticket pricing will help maximise income and make financial planning more predictable.

We also saved £554 this year by giving up our storage facility lease.

GREENOCK LIGHT OPERA CLUB

TRUSTEE'S ANNUAL REPORT
for the year ended 31 December 2025

Grants and Additional Income

In 2024, we secured a grant of £810 from Inverclyde Council to support increasing membership and promoting access to the Arts among 16–18-year-olds. This funding was secured to sponsor three youth memberships (£120) and provide reduced-price tickets for local school pupils. Due to the content of Sweeney Todd and timing constraints with Charlie and the Chocolate Factory, this funding has not yet been used, and an extension has been agreed until August 2026. The future committee should plan for how this funding can be utilised for We Will Rock You.

I also applied for a grant from Arnold Clark, but unfortunately this application was unsuccessful.
Grant applications are time-consuming and I would again encourage any members who have time, or access to workplace volunteering days, to support the club by researching and completing grant applications. Future funding opportunities may require more creative approaches than simply supporting production costs.

We also raised £202 through Easyfundraising this year. This initiative allows members to generate funds for the club through everyday online shopping and requires very little effort to participate.
Currently, 68 people are registered to support GLOC through Easyfundraising, but only a small number regularly generate contributions. Members are encouraged to sign up and use the platform where possible, as this provides valuable additional income for the club at no cost to you.

Thank you to Mary Goodwin for investigating Gift Aid on subscriptions. A form has now been created, which all members must complete to allow the club to claim back tax on subscriptions (up to four years) from UK taxpayers. Future committees should ensure this form is completed by all new members.

Community Support

We remain extremely grateful to St John's Church for providing rehearsal facilities. As a result of this year's improved financial position, the club will make a £750 donation, covering the last two years of support.

Future Considerations

The financial recovery and growth of the past three years demonstrate what can be achieved through strong fundraising, careful budgeting, and the commitment of our members. The future sustainability of the club depends on continued support from members both on and off the stage.

Fundraising will remain essential to offset rising production costs, and future committees should explore the relaunch of our Patrons Programme alongside the development of advertising packages for local businesses, building on the support we received this year from donors and sponsors. These initiatives could provide valuable and sustainable additional income streams for the club.

GREENOCK LIGHT OPERA CLUB

TRUSTEE'S ANNUAL REPORT
for the year ended 31 December 2025

Treasurer's Closing Remarks

Regrettably, due to recent changes in my family circumstances, I will be resigning from my role as Treasurer with effect from the 2026 AGM and temporarily taking a step back from the club. I have served on the committee in this role for the past three years. Although I have not achieved everything I hoped to, I believe the club is now in a stronger financial position, and I wish the next committee every success going forward.

Reserves Policy

It is the policy of the charity to retain free reserves equal to 5 months expenditure, not including show specific costs. Currently the charity is operating within this reserves policy.

Risk Management

The Trustees have examined the major strategic, business and operational risks, which the charity faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks.

Trustees responsibilities in relation to the financial statements

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf on 25th February 2026.

Kirsty Campbell
Treasurer and Trustee

GREENOCK LIGHT OPERA CLUB

STATEMENT OF RECEIPTS AND PAYMENTS
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
RECEIPTS				
Receipts from Generated Funds				
Voluntary Receipts	2	12,694	12,694	11,348
Receipts from Charitable Activities	3	38,692	38,692	11,268
Grants received in the year		-	-	810
TOTAL RECEIPTS		51,386	51,386	23,426
PAYMENTS				
Charitable Activities	4	43,321	43,321	17,319
TOTAL PAYMENTS		43,321	43,321	17,319
SURPLUS FOR YEAR		8,065	8,065	6,107

All funds received and expenses in 2025 and 2024 were unrestricted in nature.

GREENOCK LIGHT OPERA CLUB

STATEMENT OF BALANCES
as at 31 December 2025

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Cash Funds			
Cash and Bank Balances at start of year	23,872	23,872	17,765
Surplus for the year	8,065	8,065	6,107
Cash and bank balances at end of year	31,967	31,967	23,872

Liabilities			
Independent Examiners Fee	180	180	156
IDC Grant received for 2025 show	-	-	810
	180	180	966

Approved by the trustees and signed on their behalf on 25 February 2026.

....	....	....
Kirsty Campbell Treasurer and Trustee	Katie Howlett President and Trustee	Rebecca Keane Secretary and Trustee

GREENOCK LIGHT OPERA CLUB

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

Fund Accounting

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objectives of the charity.

Taxation

Greenock Light Opera Club is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
2. Voluntary Income			
Subscriptions	5,410	5,410	4,253
Fundraising	6,000	6,000	4,373
Programme Income	125	125	100
Other Income	1,159	1,159	2,622
	12,694	12,694	11,348

GREENOCK LIGHT OPERA CLUB

NOTES TO THE ACCOUNTS (Cont'd)
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Incoming Resources from Charitable Activities			
Show Income	38,692	38,692	11,268
	38,692	38,692	11,268

4. Analysis of Resources Expended

Charitable Activities			
Front of House Costs	1,739	1,739	573
Theatre Hire	7,871	7,871	2,174
Orchestra	5,050	5,050	3,060
Production Operators and Sound	6,270	6,270	3,023
Ticket Sales Commission	4,643	4,643	1,352
Insurance and Subscriptions	1,094	1,094	671
Scenery, Lighting and Transport	4,078	4,078	1,087
Costumes, Wardrobe and Props	2,736	2,736	-
Sundry Expenses	1,059	1,059	3,167
Independent Examiner's Fee	156	156	156
Royalties and Score Hire	8,625	8,625	2,056
TOTAL	43,321	43,321	17,319

All expenses in current year and prior year are unrestricted.

5. Trustee Remuneration and Related Party Transactions

No remuneration was paid to the trustees during the year.

WELSH WALKER

Chartered Accountants

179A Dalrymple Street
Greenock
PA15 1BX
Tel. 01475 722233

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREENOCK LIGHT OPERA CLUB FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the Accounts of the charity for the year ended 31 December 2025 which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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. 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 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:

   a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   b) to prepare Accounts which accord with the accounting records and comply with Regulation 9 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.

Craig Lindsay
Chartered Accountant
Welsh Walker Limited
Chartered Accountants
179a Dalrymple Street
GREENOCK
PA15 1BX

Date: 25th February 2026