REGISTERED CHARITY NUMBER: 1157981

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

BATH LIGHT OPERATIC GROUP

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

BATH LIGHT OPERATIC GROUP

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BATH LIGHT OPERATIC GROUP

Report of the Trustees
for the year ended 31 December 2025

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

This report has been prepared in accordance with the Charities Act 2011 and the Charity Commission's Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102. (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Group is: "To advance the education of the public in the Arts of Music, Drama and Dance. "This was refined and approved by the Charity Commission and agreed by members on 14 April 2024

Significant activities

This has been an excellent year for BLOG. Not only has it continued to deliver against its objectives, it also delivered some quality productions that continued to engage the public.

In 2025, the charity undertook the following core activities in pursuit of its objectives:
- History in Harmony - Songs From The Shows
- Charity Concert for Weston All Saints Church
- The Addams Family at The Theatre Royal Bath

Bath Light Operatic Group has delivered solid financial results that ensure the group continues to operate with a sure foundation and it has some excellent plans for the next two years.

Public Benefit

The Trustees confirm they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Principal Risks Facing the Charity

The current minimum/maximum number of Trustees is set at 3, which could potentially pose a risk to the continuation of the Charity. The current Trustees advise that the current structure is reviewed so that the risk is minimised. This will be the focus and strategy for the coming year.

FINANCIAL REVIEW

Financial position

The Group has had a solid year, although the main show did make a loss. Again, a very healthy tax rebate was also achieved which also contributed to this position.

It is important that show choices strike the balance between audience and member appeal, and that fundraising activities continue.

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency expenses. The Trustees consider that the ideal level of reserves to be £60k. This is based on TRB show loss of £30k and this level would protect us for 2 poor shows.

Going concern

The Trustees have reviewed the position and confirm the charity is and is fully expected to continue as a going concern.

Summary

BLOG has delivered an excellent year of activities and financial results. The Trustees congratulate the Operational Management Team in continuing to enable BLOG to be successful in achieving its stated objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

BLOG is a Charitable Incorporated Organisation registered in 2014 and is controlled by its governing document.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

BLOG is governed by a Board of Trustees who meet regularly to oversee operations, ensure good governance, and uphold the charity's mission.

Over the past twelve months, the trustees have been reviewing our CIO's Constitution alongside the Code of Practice and taken some specialist professional advice. During this process, it became clear that parts of the Code do not fully align with our current Constitution, particularly around how our organisation operates day to day.

Our usual practice includes a Management Committee appointed by the members who oversee the running of activities and operations. However, the Constitution which aligns with charity law only provides for the appointment/removal of trustees, dissolution decisions and changes to the Constitution to be voted on by the membership. The CIO legal structure does not recognise the way our Management Committee practice has developed over time, which is more akin to our pre-2014 structure as an unincorporated association.

To ensure we remain compliant while continuing to operate effectively, the trustees have taken the following steps:

- Written Terms of Reference have been created to clearly define the responsibilities delegated to the Management Committee to now be known as The Operational Management Team
- The current Management Committee members have been asked to remain in their roles as The Operational Management Team ensuring continuity and stability while we complete the governance review.
- Members will continue to vote on decisions that are reserved to voting members of a charity, as set out in the existing Constitution. These will include trustee appointments but members may not make appointments to the Operational Management Team. This position has been confirmed by the charity's specialist advisors.

The Trustees work collaboratively with The Operational Management Team to ensure that all decisions are in the best interests of The Charity.

As articulated in the Group's constitution, the Trustees are accountable for ensuring the Group delivers its stated purpose. The day to day operation of the Group is delegated to Operational Management Team via a Terms of Reference. There is also a complete suite of relevant policies and procedures available via the website.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1157981

Principal address

6a Kelston Road
Bath
BA1 3QN

Trustees

R D Canning
H Feierabend
Mrs L Matson (resigned 29.4.25)
G D Savage (appointed 29.4.25)

BATH LIGHT OPERATIC GROUP

Report of the Trustees
for the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Catherine Edwards
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Approved by order of the board of trustees on 20/05/2026 and signed on its behalf by:

R D Canning

R D Canning - Trustee

Independent Examiner's Report to the Trustees of
Bath Light Operatic Group

Independent examiner's report to the trustees of Bath Light Operatic Group
I report to the charity trustees on my examination of the accounts of Bath Light Operatic Group (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
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').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

22A50000-AE7E-AE9F-D291-08DEAF3998D2

Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date: 21/05/2026
22A50000-AE7E-AE9F-D296-08DEAF3998D2

BATH LIGHT OPERATIC GROUP

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,129	9,835
Other trading activities	2	108,524	114,587
Investment income	3	1,403	688
Total		120,056	125,110
EXPENDITURE ON			
Raising funds		121,832	125,351
Other		4,249	4,372
Total		126,081	129,723
NET INCOME/(EXPENDITURE)		(6,025)	(4,613)
RECONCILIATION OF FUNDS			
Total funds brought forward		86,028	90,641
TOTAL FUNDS CARRIED FORWARD		80,003	86,028

The notes form part of these financial statements

BATH LIGHT OPERATIC GROUP

Balance Sheet
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	5	2,248	3,081
Cash at bank		82,041	86,761
		84,289	89,842
CREDITORS			
Amounts falling due within one year	6	(4,286)	(3,814)
NET CURRENT ASSETS		80,003	86,028
TOTAL ASSETS LESS CURRENT LIABILITIES		80,003	86,028
NET ASSETS		80,003	86,028
FUNDS			
Unrestricted funds		80,003	86,028
TOTAL FUNDS		80,003	86,028

The financial statements were approved by the Board of Trustees and authorised for issue on 20/05/2026 and were signed on its behalf by:

22A50000-AE7E-AE9F-D283-00DEAF399B02

R D Canning

22A50000-AE7E-AE9F-D281-00DEAF399B02

R D Canning - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Theatre tax relief is recognised on receipt as this is the point at which it meets all of the criteria above.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	7,747	7,311
My Fair Lady income	-	73,256
Addams family income	70,987	-
Sundry income	4,478	2,480
SFTS Income	8,271	11,253
Theatre tax relief	17,041	20,287
	108,524	114,587

continued...

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	1,403	688

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	2,248	3,081

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	2,868	2,396
Other creditors	1,418	1,418
	4,286	3,814

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

BATH LIGHT OPERATIC GROUP

Detailed Statement of Financial Activities
for the year ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Patrons donations	546	288
Gift aid	-	1,082
Members subscriptions and donations	9,583	8,465
	10,129	9,835
Other trading activities		
Fundraising events	7,747	7,311
My Fair Lady income	-	73,256
Addams family income	70,987	-
Sundry income	4,478	2,480
SFTS Income	8,271	11,253
Theatre tax relief	17,041	20,287
	108,524	114,587
Investment income		
Interest receivable	1,403	688
Total incoming resources	120,056	125,110
EXPENDITURE		
Raising donations and legacies		
Rent	8,833	9,194
Insurance	1,214	1,188
Subscriptions	1,229	483
Sundries	5,983	4,257
	17,259	15,122
Other trading activities		
SFTS Expenditure	7,577	8,631
My Fair Lady 2024 expenditure	-	97,395
Fundraising expenses	4,175	4,203
Addams family expenditure	92,821	-
	104,573	110,229
Support costs		
Governance costs		
Accountancy and tax consultant fees	4,249	4,372
Total resources expended	126,081	129,723
Net expenditure	(6,025)	(4,613)

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Signed on Pages	5, 8
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2026-05-11 08:45 +00:00	System	Access link: sending email to: richcanning@bathlightoperatic.com. (1 Document - 1 Signing Action).
2026-05-18 09:57 +00:00	dh@richardsonswift.co.uk	Reminder sent to Richard David Canning via richcanning@bathlightoperatic.com (1 Action)

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