THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

(Bury St Edmunds Amateur Operatic and Dramatic Society, registered charity number: 278388)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY	The Bury St Edmunds Amateur Operatic and Dramatic Society. Charity number: 278388 Other name used: The Bury St Edmunds Operatic and Dramatic Society (BSEODS)
TRUSTEES	N Metcalfe (Chairman) A Self C Simpson A Thurkettle
SECRETARY	D. Morris
TREASURER	A Self
COMMITTEE MEMBERS	S. Lawrence K Metcalfe D Morris R Wilson-Lane
PRINCIPAL ADDRESS	7 Rectory Gardens Thurston Bury St Edmunds Suffolk IP31 3TH
BANKERS	Natwest Bank plc 7 Cornhill Bury St Edmunds Suffolk IP33 1BQ

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and the financial statements of The Bury St Edmunds Amateur Operatic and Dramatic Society (the charity) for the year ended 31 December 2025. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2015).

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected under the terms of the governing document. At each annual general meeting half of the Trustees retire by rotation. Trustee vacancies are advertised to members and positions are voted on by the members so present. Where Trustee vacancies arise during the course of the year, new Trustees may be co-opted, in which case their election is considered at the annual general meeting.

The Trustees who served during the year, including appointments and resignations since the year end are shown on page1. Committee members are elected at AGM and are also appointed during the year as vacancies arise. Committee members who are not trustees are shown on page 1.

Constitution and principal objective

The charity, whose full name is The Bury St Edmunds Amateur Operatic and Dramatic Society, is constituted under a governing document dated 27 July 1971 and is a registered charity, number 278388.

The principal objective of the charity is to educate the public in the dramatic and operatic arts and to further the development of public appreciation and role in the said arts. To do so, the society promotes and performs plays, comedies, operas, operettas, concerts and other dramatic & operatic works.

Reserves policy

The Trustees aim to hold sufficient general reserves to enable them to cover any losses on performances, and to maintain sufficient reserves to enable them to perform future productions.

As at 31 December 2025 the reserves stood at £32,871. The Trustees consider that the charity's reserves as at 31 December are sufficient but are aware of the difficulties presented by both the pressure on audiences and increasing costs.

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Review of Activities and Financial Overview

Financial performance stabilised in 2025.The Committee and Trustees are pleased to see audiences continuing to return to the theatre following the pandemic and are also of the view that the shows selected for 2025 had a strong audience appeal but are also aware that costs continue to rise and generating a surplus on a show is becoming increasingly difficult. Total income for the year was £68,226 and the Society made a loss of £950. As at 31 December 2025 reserves stood at £328,71.

The first production was Charlie and the Chocolate Factory staged at the Theatre Royal, Bury St Edmunds, in May. We sold 1,683 seats with total income of £33,543 against costs of £39,108, generating a loss of £5,565. Our second show was The Mirror Crack'd. We generated a total income of £22,243 and costs of £17,259, generating a surplus of £4,983. The trustees believe that the impact of the pandemic is lessening and seat sales have improved. Both shows in 2025 were very well received. In September the Society put on a concert of songs from the musicals at the Theatre Royal. The evening generated income of £8,987 and an overall surplus of £1,830.

The Society continues to face increased costs although it is hoped that popular shows will continue to attract higher audience numbers and deliver a surplus. The productions planned for 2026 are Jesus Christ Superstar in May and The Vicar of Dibley in September.

The Friend's members have been diminishing and there has been small drop off in participants in the 500 Club.

The Society was pleased to present the Rutherford Holt Award to Harvey Gould to assist him in continuing education in the fields of drama and music at Mountview.

Public Benefit

In the course of planning our activities, the trustees have considered the Charity Commissioners' guidance on public benefit. The charity relies on income from ticket sales, fees and charges and continues to give careful consideration to accessibility to all.

Committee Activity

The Committee met regularly throughout the year to plan current and future shows. The annual report was approved by the Trustees on 2026 and signed on their behalf by:

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

		2025		2024	
INCOME FROM:	**Note**	**£**	**£**	**£**	**£**
Performances (Charitable Activity)	2	64,773		66,731	
Fundraising	4	613		630	
Donations		375		112	
Interest received		135		98	
Other income	3	2,331		4,733	
TOTAL INCOME			**68,226**		**72,304**
EXPENDITURE ON:					
Performances (Charitable Activity)	2	63,525		49,780	
Donations		10		10	
Fundraising	4	180		271	
Other expenditure	5	5,461		5,513	
TOTAL EXPENDITURE			**69,176**		**55.574**
NET MOVEMENT IN FUNDS FOR THE YEAR			**(950)**		**16,730**
TOTAL FUNDS AT 1 JANUARY 2025			**33,821**		**17.091**
TOTAL FUNDS AT 31 DECEMBER 2025			**32,871**		**33,821**

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements.

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

BALANCE SHEET AS AT31 DECEMBER 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	6	4,339	6,891
Cash at bank and in hand:			
- Current account		15764	3,179
- Reserve account		7,223	19,088
- 500 Club account		8.811	7,973
- Petty Cash		19	19
		36156	**37,151**
CURRENT LIABILITIES			
Creditors: amounts falling due within one year:	7	**(3,285)**	**(3,330)**
NET ASSETS		**32,871**	**33,821**
CHARITY FUNDS			
Unrestricted funds		32,871	33,821
TOTAL FUNDS		**32,871**	**33,821**

The financial statements were approved by the Trustees on 2026 and signed on their behalf by:

Trustee

The notes form part of these financial statements.

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THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

.1 Basis of preparation

The financial statements have been prepared under the historic cost convention.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and in accordance with FRS 102.

1.2 Income

All income is accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable.

1.3 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. Expenditure includes irrecoverable VAT.

2 PERFORMANCE INCOME AND EXPENDITURE

	31 December 2025			31 December 2024		
Show	**Income £**	**Expenditure £**	**(Deficit) /Surplus £**	**Income £**	**Expenditure £**	**(Deficit) /Surplus £**
Charlie and the CF	33,543	39,108	(5,565)	-	-	-
The Mirror Crack'd	22,243	17,259	4,984	-	-	-
Made in Dagenham	-	-	-	35,446	30,398	5,048
Allo Allo 2	-	-	-	31,285	19,382	11,903
Other	8,987	7,157	1,830			
TOTAL	**64,773**	**63,524**	**1,249**	**66,731**	**49780**	**16,951**

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3 OTHER INCOME

	2025 £	2024 £
Membership fees	613	863
Friends of the Society	370	455
Gift aid reclaim	450	407
Other	898	3,008
	2,331	**4,733**

4 FUNDRAISING

	2025			2024		
	Income	Expenses	Surplus/(deficit)	Income	Expenses	Surplus/(deficit)
	£	£	£	£	£	£
500 Club Lottery	630	(180)	470	630	(271)	359
	630	**(180)**	**470**	**630**	**(271)**	**359**

5 SUPPORT COSTS

	2025 £	2024 £
General expenses	719	1,113
IT service and domain	384	52
Finance and accountanc	1,518	1,442
Rent and rates for store ,	2690	2,756
Rutherford Holt Award	150	150
	5,461	**5,513**

6 DEBTORS

Other debtors	1,516	2,457
Prepayments and deposits in advance	2,823	4,434
	4,339	**6,892**

CREDITORS:

Amounts falling due within one year		
Fees in advance	0	0
Other creditors	3,285	3 ,330
	3,285	**3,330**

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