

**FALKIRK BOHEMIAN AMATEUR OPERATIC & DRAMATIC SOCIETY**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31ST DECEMBER 2025**

**Registered Charity Number SC009992**



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## Trustees Annual Report Year ended 2025

Falkirk Bohemian Amateur Operatic and Dramatic Society    SCO 009992

### Trustees year 2025

Louise Harland – President  
Janice Gray – Vice President  
Kirstin Campbell – Secretary  
Gemma MacDonald – Treasurer  
Kirsty Meikle  
Stephanie Campbell  
Emma Christie  
Emma Davidson  
Roz Fricker

### Introduction

The accounts have been prepared using cash accounting principles and cover the period 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025 and cover the production of “Jesus Christ Superstar” (referred to as JCS)

### Receipts

**Total Receipts for the year 2025 was £46,134** which was **an increase of £2745** compared to year 2024.

The company generated receipts from 3 main income streams Fundraising, Members Subscriptions and Ticket sales.

Fundraising activities for this year included the Boho Bingo raising £1358 and our concert in the spring which raised £2574 after all costs deducted.

The members subscriptions were **£3540**.

Ticket sales for JCS were **£25,371** this was a **decrease of £1508** compared to the previous year.

There was an increase in programme sales this year, **increased by £137** however the Raffle money **decreased by £652**. The committee are already in discussions regarding how to improve this going forward.

Our Bar during show week is a great source of income for us taking in £2529, which after costs to stock it generated an income of £1141. **An Increase of £709** on the previous year.

Gift aid shows £0 in this year's figures due to administration changes of the main operator of our gift aid account. The committee is working on taking over this account and the funds can be backdated so we should be able to claim for this lost year going forward.

Miscellaneous Receipts show a higher figure than last year of £3566, this includes T-shirt and Hoody orders, transfers for Lucky Numbers winners and the tickets sales that were generated for the Rotary Club Concert which were then later transferred back to them. The corresponding debits for these are shown in the payments section.

### Payments

**Total payments for the year 2025 was £52,302** which was **an increase of £4663** from year 2024.



Payments are split into 2 main categories: Payment for Charitable Activities and Administration and Governance expenses.

Royalties were slightly less this year at £6553 which is due to the reduced ticket sales.

Costumes & Make-Up, Staging & Scenery and printing reflect average costs compared to the previous year.

Hall rentals show **an increase of £4203** this year as the Grangemouth town hall hire invoice of £3131 for 2024 wasn't received until January 2025, it's worth noting that the same has happened this year. Trinity church also increased Fees this year, however the committee have been working on negotiations to reduce our hourly rate.

Production team costs increased due to a larger number of band members required for this production. Next year 2026, this should significantly reduce to a much small band being required.

Sundry Costs this year shows an **increase of £1032**. As previously mentioned, this includes the rotary club ticket sales which were sent back to them, T-shirt and Hoody orders and the lucky number winners which were paid from main account and then reconciled from the lucky numbers account. We also purchased a ticket printer.

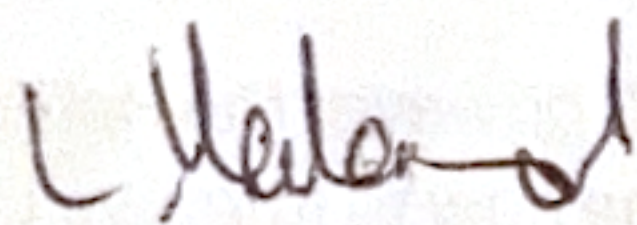
We also restarted the Noda Long service awards this year which created an expense of £180.

Therefore, receipts of £46,134 less payments of £52,302 generates a **deficit of £6168** in our Main account.

Last year's closing accumulated balance was £46,757 less 2025 accumulated balance of £40,577 leaves an overall deficit of £6180 for the year 2025.

Approved by the trustees and signed on their behalf

Signature



L. Harland

Date

22/2/26



**Independent Examiner's Report to the Trustees of Falkirk Bohemian Amateur Operatic & Dramatic Society**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025 which are set out in the pages attached.

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 and Trustee Investment (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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:

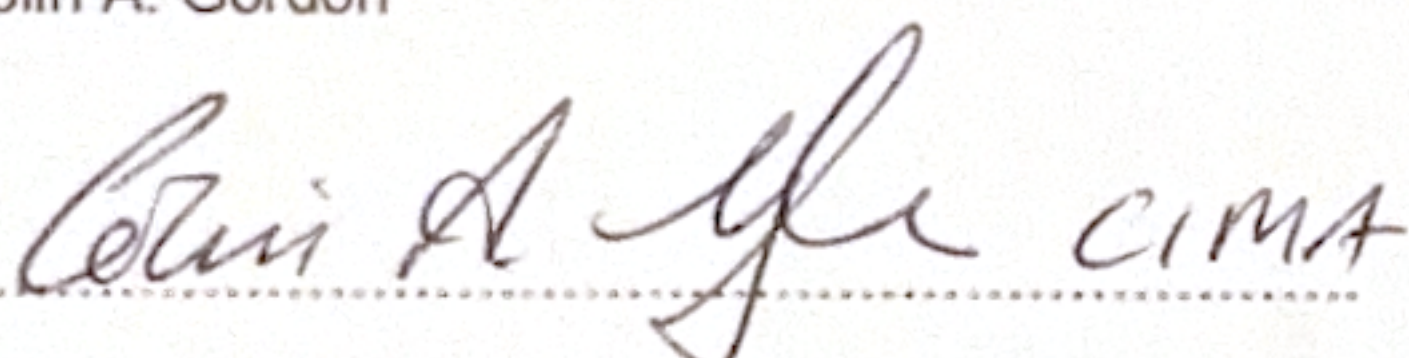
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Name: Colin A. Gordon

Signed



Relevant Professional qualification/professional body: CIMA

Address: 54 Slamannan Road Falkirk, FK1 5LE

Date: 11<sup>th</sup> February 2026



LUCKY NUMBERS ACCOUNT

INCOME AND EXPENDITURE 2025

| MONTH          | 2025 | SUBSCRIPTIONS CREDITED<br>£ | WITHDRAWALS<br>£ |                                                                  |
|----------------|------|-----------------------------|------------------|------------------------------------------------------------------|
| balance b/fwd  |      | 2640                        |                  |                                                                  |
| 1 JAN - 6 FEB  |      | 121                         | 420              | transfer to main acc for yr end '24                              |
| 7 FEB - 6 MAR  |      | 89                          | 0                |                                                                  |
| 7 MAR - 7 APR  |      | 65                          | 5                | service charge                                                   |
| 7 APR - 6 MAY  |      | 77                          | 4                |                                                                  |
| 7 MAY - 6 JUN  |      | 65                          | 4                |                                                                  |
| 7 JUN - 7 JUL  |      | 89                          | 4                |                                                                  |
| 7 JUL - 6 AUG  |      | 143                         | 4                |                                                                  |
| 7 AUG - 3 SEP  |      | 43                          | 4                |                                                                  |
| 5 SEP - 06 OCT |      | 647                         | 544              | 540 ttf to main acc, ticket money paid into<br>this acc in error |
| 7 OCT - 6 NOV  |      | 45                          | 4                |                                                                  |
| 7 NOV - 3 DEC  |      | 43                          | 5                |                                                                  |
| 5 DEC - 31 DEC |      | 15                          | 456              | ttf to main acc for yr end '25                                   |
| TOTALS         |      | 4082                        | 1455             |                                                                  |

CLOSING BALANCE OF ACCOUNT 31 DEC 25

2627

Registered Scottish Charity, Charity No: SC0009992  
Affiliated to NODA



Falkirk Bohemian Amateur Operatic & Dramatic Society  
Statement of Accumulated Funds as at 31 December 2025

| 2024         |                                      | 2025         |
|--------------|--------------------------------------|--------------|
| £            |                                      | £            |
|              | <b>Bank and Cash In Hand</b>         |              |
| 2640 ✓       | Cash at Bank (Lucky Numbers Account) | 2627         |
| 44117 ✓      | Cash At Bank (General Account)       | 37950 ✓      |
| <u>46757</u> | <b>CLOSING BALANCES</b>              | <u>40577</u> |

Represented by:

|              |                                                 |              |
|--------------|-------------------------------------------------|--------------|
|              | <b>Accumulated Surplus</b>                      |              |
| 48368        | Balance Brought Forward (General Account)       | 44117        |
| 2640         | Balance Brought Forward (Lucky Numbers Account) | 2627         |
| 0            | Bank Interest Received                          | 0            |
| -4251        | Excess/Deficit (-) after £1 Rounding            | -6167        |
| <u>46757</u> | <b>TOTAL ACCUMULATED SURPLUS</b>                | <u>40577</u> |
| <u>46757</u> | <b>TOTAL ACCUMULATED FUNDS</b>                  | <u>40577</u> |

Approved by the Trustees and signed on their behalf

Signature.....*L. Harland*.....  
L. Harland

Date.....*22/2/26*.....