

OPERA DELLA LUNA

England & Wales · Charity number 1044260

Details

Other names	ODL
Status	Registered
Legal form	Charitable company
Company number	02994835
Registered	1995-02-20
Register	View on the Charity Commission register

Contact

Address	Flat 7 Cotmore House Fringford Bicester OX27 8RQ
Phone	01869325131
Email	OPERADELLALUNA@AOL.COM
Website	www.operadellaluna.org

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY THE PROMOTION OF THE ARTS IN PARTICULAR BUT NOT EXCLUSIVELY OPERA

Activities: Presentation and promotion of the arts to the public, particularly the young. The main emphasis is on the operatic arts and chamber opera.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£90,171	£120,779	-	-
2024-04-30	£130,417	£73,845	-	-
2023-04-30	£119,209	£129,517	-	-
2022-04-30	£75,815	£51,746	-	-
2021-04-30	£12,311	£15,457	-	-

Trustees

Name	Role	Appointed
CAROLYN EMILY GALLOWAY		
PATRICK BRANTINGHAM MARSHALL		
SALLY ELIZABETH ROSS		

OPERA DELLA LUNA

England & Wales - Charity number 1044260

Accounts

OPERA DELLA LUNA 1044260

1st May 2024 to 30th April 2025

ARTISTIC DIRECTOR'S REPORT

Principal activities report May 2024-April 2025

The first big project of the year was to revive our production of Sweeney Todd, seen at Wilton's Music Hall in 2023. In June 2024 a considerably enlarged re-creation of the show was seen at Salford's Lowry centre, and for a week at The Theatre Royal, Bath. The show was very well received at both venues, and received extremely good notices in the Press.

We then returned to Wilton's Music Hall with one of our very earliest successes: The Parson's Pirates. First staged in 1995, this perennial favourite was brought out of storage for a special week of performances at Wilton's to celebrate the company's 30th anniversary. It was as ever a huge success. The show also was staged at Ipswich.

Apart from our usual Christmas activities, we were quiet for the first part of 2025, building up to our revival of The Mikado in May 2025.

Review of business

We were hopeful that the title of Sweeney Todd would be an attractive one and bring audiences in, though clearly it would not have the pull of a Gilbert and Sullivan hit show. In the event, the audiences were "decent" but not sell-out. Poor marketing at the Lowry caused an initially very poor advance, but at the last minute sales picked up and almost doubled within the last week. Bath was steady, but again significantly down on the audiences we had had for HMS Pinafore.

The Parson's Pirates at Wilton's in August was a huge success, passing targets and all previous box office figures for our performances there. This augurs well for our visit in 2026.

Although The Parson's Pirates was billed as a 30th Anniversary celebration, which indeed it was, we have yet to launch our 30th Anniversary Appeal, and indeed a new production for our 30th year. It will be The Chocolate Soldier by Oscar Straus. We continue to maintain our position as one of the UK's most admired chamber opera companies, and we continue to strive towards greater national recognition and financial support from foundations, trusts, and public bodies.

Directors

As described in the Memorandum of Association, the members of the board are the members of the company and there is no share capital as the company is limited by guarantee. Accordingly no Director has a financial interest in the company at the accounting reference date. In accordance with the Articles of Association, one third of the Directors must retire at the Annual General Meeting of the company and may then be re-elected.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
Opera Della Luna

Contents of the Financial Statements
for the Year Ended 30 April 2025

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Opera Della Luna

Company Information
for the Year Ended 30 April 2025

DIRECTORS:

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

SECRETARY:

D J Owen

REGISTERED OFFICE:

Flat 7
Cotmore House
Fringford
Bicester
Oxfordshire
OX6 9RQ

REGISTERED NUMBER:

02994835 (England and Wales)

ACCOUNTANTS:

Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Opera Della Luna

Report of the Directors
for the Year Ended 30 April 2025

The directors present their report with the financial statements of the company for the year ended 30 April 2025.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2024 to the date of this report.

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



P B Marshall - Director

31 October 2025

Balance Sheet
30 April 2025

	Notes	30.4.25 £	30.4.24 £
FIXED ASSETS			
Tangible assets	5	295	56
CURRENT ASSETS			
Stocks		2,580	2,095
Debtors	6	565	319
Prepayments and accrued income		389	411
Cash at bank		17,946	54,885
		<u>21,480</u>	<u>57,710</u>
CREDITORS			
Amounts falling due within one year	7	<u>(95,665)</u>	<u>(101,048)</u>
NET CURRENT LIABILITIES			
		<u>(74,185)</u>	<u>(43,338)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(73,890)</u>	<u>(43,282)</u>
RESERVES			
Retained earnings		<u>(73,890)</u>	<u>(43,282)</u>
		<u>(73,890)</u>	<u>(43,282)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 31 October 2025 and were signed on its behalf by:


P B Marshall - Director

The notes form part of these financial statements

Opera Della Luna

Statement of Income and Retained Earnings
for the Year Ended 30 April 2025

	Notes	30.4.25 £	30.4.24 £
TURNOVER		90,160	130,400
Cost of sales		<u>(108,559)</u>	<u>(60,005)</u>
GROSS (LOSS)/PROFIT		(18,399)	70,395
Administrative expenses		<u>(12,216)</u>	<u>(13,835)</u>
OPERATING (LOSS)/PROFIT	4	(30,615)	56,560
Interest receivable and similar income		<u>11</u>	<u>17</u>
		(30,604)	56,577
Interest payable and similar expenses		<u>(4)</u>	<u>(5)</u>
(LOSS)/PROFIT BEFORE TAXATION		(30,608)	56,572
Tax on (loss)/profit		<u>-</u>	<u>-</u>
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		(30,608)	56,572
Retained earnings at beginning of year		(43,282)	(99,854)
RETAINED EARNINGS AT END OF YEAR		<u><u>(73,890)</u></u>	<u><u>(43,282)</u></u>

The notes form part of these financial statements

Balance Sheet
30 April 2025

	Notes	30.4.25 £	30.4.24 £
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Cash at bank		17,946	54,885
		<u>21,480</u>	<u>57,710</u>
CREDITORS			
Amounts falling due within one year	7	(95,665)	(101,048)
NET CURRENT LIABILITIES			
		<u>(74,185)</u>	<u>(43,338)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(73,890)</u>	<u>(43,282)</u>
RESERVES			
Retained earnings		<u>(73,890)</u>	<u>(43,282)</u>
		<u>(73,890)</u>	<u>(43,282)</u>

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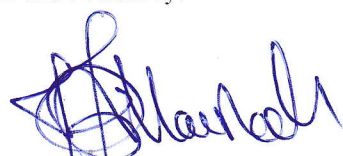
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 31 October 2025 and were signed on its behalf by:


P B Marshall - Director

1. **STATUTORY INFORMATION**

Opera Della Luna is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2024 - NIL).

4. **OPERATING (LOSS)/PROFIT**

The operating loss (2024 - operating profit) is stated after charging:

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	126	141
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2024	10,055
Additions	365
	<u>10,420</u>
At 30 April 2025	10,420
DEPRECIATION	
At 1 May 2024	9,999
Charge for year	126
	<u>10,125</u>
At 30 April 2025	10,125
NET BOOK VALUE	
At 30 April 2025	<u>295</u>
At 30 April 2024	<u>56</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade debtors	565	565
Other debtors	-	(246)
	<u>565</u>	<u>319</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade creditors	2,719	7,476
Taxation and social security	1,682	13,298
Other creditors	91,264	80,274
	<u>95,665</u>	<u>101,048</u>

OPERA DELLA LUNA

England & Wales - Charity number 1044260

Accounts

OPERA DELLA LUNA 1044260

1st May 2023 to 30th April 2024

ARTISTIC DIRECTOR'S REPORT

Principal activities report May 2023-April 2024

Having created a major production in the spring of 2023, with our new version of Sweeney Todd the Victorian Melodrama, we returned to more familiar territory and revived our celebrated production of HMS Pinafore for the Salisbury Festival in June 2023.

The rest of the year was spent performing rather smaller scale programmes, cabarets and concerts to keep the company active and solvent. These were performed in numerous churches, halls, and small theatres.

In the early part of 2024 we again brought HMS Pinafore out of dry dock and gave a very successful week of performances at Bath Theatre Royal and Oxford Playhouse. These were extremely well attended and profitable.

Theatre Royal Bath was so pleased with our performances that they invited us back later in the year with Sweeney Todd, and so the rest of this financial period was spent in preparation for that season.

Review of business

We have been able to rely for many years on the continuing capability of one or two productions to keep us afloat. HMS Pinafore is one such production. Having successfully revived it in 2022 for the Buxton G&S Festival, and again in 2023 for the Salisbury Festival, it was again staged in January 2024 in Oxford and Bath. Both venues produced extremely large and enthusiastic audiences, and Bath particularly proved to be a very profitable week's run.

Our summer activities were rather smaller in comparison. They covered their costs and made a small surplus to add to reserves. Our Christmas fund-raising performances once again made a significant contribution to our running costs.

We continue to maintain our position as one of the UK's most admired chamber opera companies, and we continue to strive towards greater national recognition and financial support from foundations, trusts, and public bodies. As we approach our 30th Anniversary, serious consideration is being given to secure the work of the company in the coming years.

Directors

As described in the Memorandum of Association, the members of the board are the members of the company and there is no share capital as the company is limited by guarantee. Accordingly no Director has a financial interest in the company at the accounting reference date. In accordance with the Articles of Association, one third of the Directors must retire at the Annual General Meeting of the company and may then be re-elected.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Opera Della Luna

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for the Year Ended 30 April 2024

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Opera Della Luna

Company Information
for the Year Ended 30 April 2024

DIRECTORS:

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

SECRETARY:

D J Owen

REGISTERED OFFICE:

Flat 7
Cotmore House
Fringford
Bicester
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OX6 9RQ

REGISTERED NUMBER:

02994835 (England and Wales)

ACCOUNTANTS:

Facts and Figures
P O Box 583
Maids Moreton
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MK18 1TQ

Opera Della Luna (Registered number: 02994835)

Report of the Directors
for the Year Ended 30 April 2024

The directors present their report with the financial statements of the company for the year ended 30 April 2024.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2023 to the date of this report.

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

P B Marshall - Director

30 October 2024

Statement of Income and Retained Earnings
for the Year Ended 30 April 2024

	Notes	30.4.24 £	30.4.23 £
TURNOVER		130,400	119,204
Cost of sales		<u>(60,005)</u>	<u>(116,964)</u>
GROSS PROFIT		70,395	2,240
Administrative expenses		<u>(13,835)</u>	<u>(12,532)</u>
		56,560	(10,292)
Other operating income		<u>-</u>	<u>500</u>
OPERATING PROFIT/(LOSS)	4	56,560	(9,792)
Interest receivable and similar income		<u>17</u>	<u>5</u>
		56,577	(9,787)
Interest payable and similar expenses		<u>(5)</u>	<u>(21)</u>
PROFIT/(LOSS) BEFORE TAXATION		56,572	(9,808)
Tax on profit/(loss)		<u>-</u>	<u>-</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		56,572	(9,808)
Retained earnings at beginning of year		(99,854)	(90,046)
RETAINED EARNINGS AT END OF YEAR		<u>(43,282)</u>	<u>(99,854)</u>

The notes form part of these financial statements

Balance Sheet
30 April 2024

	Notes	30.4.24 £	30.4.23 £
FIXED ASSETS			
Tangible assets	5	56	197
CURRENT ASSETS			
Stocks		2,095	2,095
Debtors	6	319	20,677
Prepayments and accrued income		411	1,426
Cash at bank		<u>54,885</u>	<u>7,095</u>
		57,710	31,293
CREDITORS			
Amounts falling due within one year	7	<u>(101,048)</u>	<u>(131,344)</u>
NET CURRENT LIABILITIES		<u>(43,338)</u>	<u>(100,051)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(43,282)</u>	<u>(99,854)</u>
RESERVES			
Retained earnings		<u>(43,282)</u>	<u>(99,854)</u>
		<u>(43,282)</u>	<u>(99,854)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 30 October 2024 and were signed on its behalf by:

P B Marshall - Director

Notes to the Financial Statements
for the Year Ended 30 April 2024

1. **STATUTORY INFORMATION**

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Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2023 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. **OPERATING PROFIT/(LOSS)**

The operating profit (2023 - operating loss) is stated after charging:

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	<u>141</u>	<u>189</u>

5. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
COST		
At 1 May 2023 and 30 April 2024		<u>10,055</u>
DEPRECIATION		
At 1 May 2023		9,858
Charge for year		<u>141</u>
At 30 April 2024		<u>9,999</u>
NET BOOK VALUE		
At 30 April 2024		<u>56</u>
At 30 April 2023		<u>197</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.24	30.4.23
	£	£
Trade debtors	565	427
Other debtors	<u>(246)</u>	<u>20,250</u>
	<u>319</u>	<u>20,677</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.24	30.4.23
	£	£
Trade creditors	7,476	22,731
Taxation and social security	13,298	1,811
Other creditors	<u>80,274</u>	<u>106,802</u>
	<u>101,048</u>	<u>131,344</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2024
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Opera Della Luna

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Opera Della Luna (Registered number: 02994835)

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for the Year Ended 30 April 2024

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PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2023 to the date of this report.

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

P B Marshall - Director

30 October 2024

Statement of Income and Retained Earnings
for the Year Ended 30 April 2024

	Notes	30.4.24 £	30.4.23 £
TURNOVER		130,400	119,204
Cost of sales		<u>(60,005)</u>	<u>(116,964)</u>
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Administrative expenses		<u>(13,835)</u>	<u>(12,532)</u>
		56,560	(10,292)
Other operating income		<u>-</u>	<u>500</u>
OPERATING PROFIT/(LOSS)	4	56,560	(9,792)
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		56,577	(9,787)
Interest payable and similar expenses		<u>(5)</u>	<u>(21)</u>
PROFIT/(LOSS) BEFORE TAXATION		56,572	(9,808)
Tax on profit/(loss)		<u>-</u>	<u>-</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		56,572	(9,808)
Retained earnings at beginning of year		(99,854)	(90,046)
RETAINED EARNINGS AT END OF YEAR		<u>(43,282)</u>	<u>(99,854)</u>

The notes form part of these financial statements

Balance Sheet
30 April 2024

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CURRENT ASSETS			
Stocks		2,095	2,095
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Cash at bank		<u>54,885</u>	<u>7,095</u>
		57,710	31,293
CREDITORS			
Amounts falling due within one year	7	<u>(101,048)</u>	<u>(131,344)</u>
NET CURRENT LIABILITIES		<u>(43,338)</u>	<u>(100,051)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(43,282)</u>	<u>(99,854)</u>
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		<u>(43,282)</u>	<u>(99,854)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 30 October 2024 and were signed on its behalf by:

P B Marshall - Director

Notes to the Financial Statements
for the Year Ended 30 April 2024

1. **STATUTORY INFORMATION**

Opera Della Luna is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the [Company Information page](#).

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2023 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. **OPERATING PROFIT/(LOSS)**

The operating profit (2023 - operating loss) is stated after charging:

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	<u>141</u>	<u>189</u>

5. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
COST		
At 1 May 2023 and 30 April 2024		<u>10,055</u>
DEPRECIATION		
At 1 May 2023		9,858
Charge for year		<u>141</u>
At 30 April 2024		<u>9,999</u>
NET BOOK VALUE		
At 30 April 2024		<u>56</u>
At 30 April 2023		<u>197</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.24	30.4.23
	£	£
Trade debtors	565	427
Other debtors	<u>(246)</u>	<u>20,250</u>
	<u>319</u>	<u>20,677</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.24	30.4.23
	£	£
Trade creditors	7,476	22,731
Taxation and social security	13,298	1,811
Other creditors	<u>80,274</u>	<u>106,802</u>
	<u>101,048</u>	<u>131,344</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

OPERA DELLA LUNA

England & Wales - Charity number 1044260

Accounts

OPERA DELLA LUNA 1044260

1st May 2022 to 30th April 2023

ARTISTIC DIRECTOR'S REPORT

Principal activities report May 2022-April 2023

In May 2022 the company was in rehearsal for one of the most notable moments in its 28 year history: the staging of the UK premiere (and possibly European and professional premiere) of what we believe will become a classic chamber opera – Three Decembers by the American opera composer Jake Heggie. Mr Heggie's most successful opera, Dead Man Walking was staged recently at Glyndebourne and in 2024 was presented for the first time at The Metropolitan Opera in New York. To have had the chance to perform the UK Premiere of one of his other successful operas was a privilege and a source of pride for the company.

During the run of Three Decembers we also gave a semi-staged performance of Oskar Straus's operetta The Chocolate Soldier. Die Tapfere Soldat to give it its original German title is based on George Bernard Shaw's play Arms and The Man. Shaw was disapproving of his plays being turned into operettas and forbade the use of his lines and his characters' names to be used in the piece. The plot however could not be copyrighted and the operetta follows very closely the plot of the play. Shaw's works passed out of copyright in 2021, and so this was the first time the operetta could be performed with Shaw's dialogue replacing the inferior original spoken lines, and with his original names for the characters restored. It was thus another important "first" for the company and for musical theatre history which we are proud to have achieved.

In the summer months our attention turned once more to the works of Gilbert and Sullivan as we were invited to perform HMS Pinafore at the International Festival of Gilbert and Sullivan in Buxton and Harrogate. Our production of Pinafore also appeared at the Festival Theatre in Malvern in September. At the same time, many of our singers and our director were employed in creating a new production of Gilbert & Sullivan's lesser known and penultimate work: Utopia Limited. Though not an Opera della Luna production it had much of our style about it and played in tandem with HMS Pinafore.

After such a busy summer our autumn was quiet, until our annual major fund-raising galas during the Christmas season.

In the Spring of 2023 work began in earnest on a new production of the Victorian melodrama Sweeney Todd. This was a re-creation of the original 1847 script, not the

musical by Stephen Sondheim. Much research went into re-creating the melodrama style. The original music is now lost, but using the template of other comparable scores of melodramas now housed in the British Library, a new score was created using the extant music of three British opera composers of the 1840s and 1850s.

The production opened on April 18 at Wilton's Music Hall, London and was performed for a week. It was extremely well received and is planned to be revived at a future date.

Review of business

The effects of the pandemic continue to be felt. Even allowing for the fact that Three Decembers was a new piece by a largely unknown composer, audiences were still down on previous pre-pandemic levels. The production was only possible through the generous support of philanthropists and long-standing company supporters. Box office income from such venues as Wilton's remain far from substantial enough to cover the cost of producing the show.

Our summer activities were covered by guaranteed fees from the festival venues, and we made a small profit from those performances. Our Christmas fund-raising performances once again made a significant contribution to our running costs.

We continue to hold our position as one of the UK's most respected and admired opera companies, and we continue to strive towards greater national recognition and financial support from the Arts Council of England, and trusts and foundations; and to be able to fund increased administrative support for the company.

Directors

As described in the Memorandum of Association, the members of the board are the members of the company and there is no share capital as the company is limited by guarantee. Accordingly no Director has a financial interest in the company at the accounting reference date. In accordance with the Articles of Association, one third of the Directors must retire at the Annual General Meeting of the company and may then be re-elected.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Opera Della Luna

Opera Della Luna

Company Information
for the Year Ended 30 April 2023

DIRECTORS:

Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

SECRETARY:

D J Owen

REGISTERED OFFICE:

Flat 7
Cotmore House
Fringford
Bicester
Oxfordshire
OX6 9RQ

REGISTERED NUMBER:

02994835 (England and Wales)

ACCOUNTANTS:

Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Opera Della Luna

Report of the Directors
for the Year Ended 30 April 2023

The directors present their report with the financial statements of the company for the year ended 30 April 2023.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2022 to the date of this report.

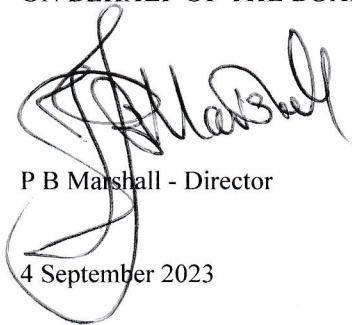
Mrs C Galloway
P B Marshall
Mrs S Ross

Other changes in directors holding office are as follows:

Professor A Alcock - resigned 25 November 2022
P Gilchrist - appointed 25 November 2022

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'P B Marshall', is written over a circular stamp or seal. The signature is fluid and cursive.

P B Marshall - Director

4 September 2023

Opera Della Luna

Statement of Income and Retained Earnings
for the Year Ended 30 April 2023

	Notes	30.4.23 £	30.4.22 £
TURNOVER		119,204	54,659
Cost of sales		<u>(116,964)</u>	<u>(42,551)</u>
GROSS PROFIT		2,240	12,108
Administrative expenses		<u>(12,532)</u>	<u>(9,177)</u>
		(10,292)	2,931
Other operating income		<u>500</u>	<u>21,155</u>
OPERATING (LOSS)/PROFIT	4	(9,792)	24,086
Interest receivable and similar income		<u>5</u>	<u>1</u>
		(9,787)	24,087
Interest payable and similar expenses		<u>(21)</u>	<u>(18)</u>
(LOSS)/PROFIT BEFORE TAXATION		(9,808)	24,069
Tax on (loss)/profit		<u>-</u>	<u>-</u>
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		(9,808)	24,069
Retained earnings at beginning of year		<u>(90,046)</u>	<u>(114,115)</u>
RETAINED EARNINGS AT END OF YEAR		<u>(99,854)</u>	<u>(90,046)</u>

The notes form part of these financial statements

Balance Sheet
30 April 2023

	Notes	30.4.23 £	30.4.22 £
FIXED ASSETS			
Tangible assets	5	197	386
CURRENT ASSETS			
Stocks		2,095	2,095
Debtors	6	20,677	578
Prepayments and accrued income		1,426	943
Cash at bank		7,095	16,478
		<u>31,293</u>	<u>20,094</u>
CREDITORS			
Amounts falling due within one year	7	<u>(131,344)</u>	<u>(110,526)</u>
NET CURRENT LIABILITIES			
		<u>(100,051)</u>	<u>(90,432)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(99,854)</u>	<u>(90,046)</u>
RESERVES			
Retained earnings		<u>(99,854)</u>	<u>(90,046)</u>
		<u>(99,854)</u>	<u>(90,046)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

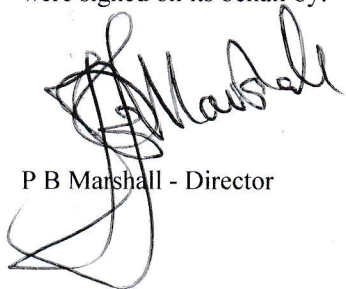
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 4 September 2023 and were signed on its behalf by:



P B Marshall - Director

Notes to the Financial Statements
for the Year Ended 30 April 2023

1. **STATUTORY INFORMATION**

Opera Della Luna is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

4. **OPERATING (LOSS)/PROFIT -**

The operating loss (2022 - operating profit) is stated after charging:

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	189	135
	<u>189</u>	<u>135</u>

5. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
COST		
At 1 May 2022		
and 30 April 2023		<u>10,055</u>
DEPRECIATION		
At 1 May 2022		9,669
Charge for year		189
		<u>9,858</u>
At 30 April 2023		
NET BOOK VALUE		
At 30 April 2023		<u>197</u>
At 30 April 2022		<u>386</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23	30.4.22
	£	£
Trade debtors	427	578
Other debtors	20,250	-
	<u>20,677</u>	<u>578</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23	30.4.22
	£	£
Bank loans and overdrafts	-	2,720
Trade creditors	22,731	1,349
Taxation and social security	1,811	2,387
Other creditors	106,802	104,070
	<u>131,344</u>	<u>110,526</u>

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Opera Della Luna

Opera Della Luna

Company Information
for the Year Ended 30 April 2023

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Mrs C Galloway
P B Marshall
Mrs S Ross
P Gilchrist

SECRETARY:

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Opera Della Luna

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for the Year Ended 30 April 2023

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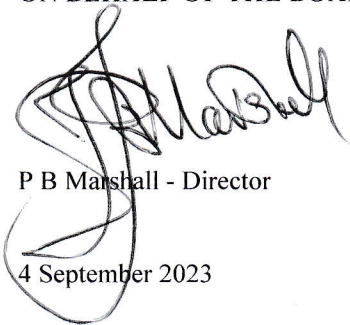
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Opera Della Luna

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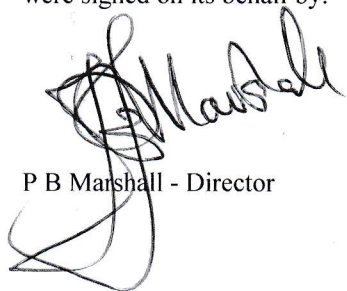
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for the Year Ended 30 April 2023

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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

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OPERA DELLA LUNA

England & Wales - Charity number 1044260

Accounts

1st May 2021 to 30th April 2022

ARTISTIC DIRECTOR'S REPORT

2021 saw the company return to the stage after a long period of Covid-created inactivity. We returned to Wilton's Music Hall with a show fittingly entitled *Curtain Raisers*, comprising two one act pieces: *Cox and Box* and *Les Deux Aveugles* – both “curtain raisers” ie pieces intended to be performed before the main item of an evening's programme in the theatre. The show opened at The Theatre, Chipping Norton on Aug 28, before transferring to London where it played until Sept 4. There was a further performance in Doncaster on Sept 8. Whilst it was well-received and enjoyed by all who saw it, audiences were smaller than we were used to pre-pandemic, and it was clear that not everyone was ready to return to the theatre.

The impact of the COVID pandemic continued to have a devastating effect on the company, as it continued to do on many other Performing Arts institutions. Reserves were depleted and what had originally thought to be a halt in activity of a few months turned out to be one of years rather than months.

Having failed twice to receive any funding from the Cultural Recovery Fund, we applied for the third round, and were awarded £21,500. Without that sum we would surely have been facing closure. It was enough to keep us afloat, though not enough to resolve all financial pressures or guarantee future prosperity.

The company continues to be sustained by the support of its Friends organisation, the Lunatics, whose regular donations, be they annually or monthly, allow the company to exist on a day-to-day basis. They fund the rent of our costume and set stores, and cover basic running costs and bills. Without them we would not survive.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2022
for
Opera Della Luna

Opera Della Luna

Company Information
for the Year Ended 30 April 2022

DIRECTORS: Professor A Alcock
Mrs C Galloway
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SECRETARY: D J Owen

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REGISTERED NUMBER: 02994835 (England and Wales)

ACCOUNTANTS: Facts and Figures
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Opera Della Luna

Report of the Directors
for the Year Ended 30 April 2022

The directors present their report with the financial statements of the company for the year ended 30 April 2022.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2021 to the date of this report.

Professor A Alcock
Mrs C Galloway
P B Marshall
Mrs S Ross

Other changes in directors holding office are as follows:

A Chalmers - resigned 19 June 2021

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



P B Marshall - Director

27 November 2022

Opera Della Luna

Statement of Income and Retained Earnings
for the Year Ended 30 April 2022

	Notes	30.4.22 £	30.4.21 £
TURNOVER		54,659	12,285
Cost of sales		<u>(42,551)</u>	<u>(8,380)</u>
GROSS PROFIT		12,108	3,905
Administrative expenses		<u>(9,177)</u>	<u>(7,050)</u>
		2,931	(3,145)
Other operating income		<u>21,155</u>	<u>-</u>
OPERATING PROFIT/(LOSS)	4	24,086	(3,145)
Interest receivable and similar income		<u>1</u>	<u>-</u>
		24,087	(3,145)
Interest payable and similar expenses		<u>(18)</u>	<u>(1)</u>
PROFIT/(LOSS) BEFORE TAXATION		24,069	(3,146)
Tax on profit/(loss)		<u>-</u>	<u>-</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		24,069	(3,146)
Retained earnings at beginning of year		<u>(114,115)</u>	<u>(110,969)</u>
RETAINED EARNINGS AT END OF YEAR		<u><u>(90,046)</u></u>	<u><u>(114,115)</u></u>

The notes form part of these financial statements

Balance Sheet
30 April 2022

	Notes	30.4.22 £	30.4.21 £
FIXED ASSETS			
Tangible assets	5	386	302
CURRENT ASSETS			
Stocks		2,095	1,371
Debtors	6	578	578
Prepayments and accrued income		943	503
Cash at bank		16,478	2,066
		<u>20,094</u>	<u>4,518</u>
CREDITORS			
Amounts falling due within one year	7	(110,526)	(118,935)
NET CURRENT LIABILITIES			
		<u>(90,432)</u>	<u>(114,417)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(90,046)</u>	<u>(114,115)</u>
RESERVES			
Retained earnings		<u>(90,046)</u>	<u>(114,115)</u>
		<u>(90,046)</u>	<u>(114,115)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 27 November 2022 and were signed on its behalf by:


P B Marshall - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Opera Della Luna is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

4. **OPERATING PROFIT/(LOSS)**

The operating profit (2021 - operating loss) is stated after charging:

	30.4.22	30.4.21
	£	£
Depreciation - owned assets	135	49
	<u>135</u>	<u>49</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 May 2021	9,836
Additions	219
	<u>10,055</u>
At 30 April 2022	10,055
DEPRECIATION	
At 1 May 2021	9,534
Charge for year	135
	<u>9,669</u>
At 30 April 2022	9,669
NET BOOK VALUE	
At 30 April 2022	<u>386</u>
At 30 April 2021	<u>302</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22	30.4.21
	£	£
Trade debtors	578	578
	<u>578</u>	<u>578</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22	30.4.21
	£	£
Bank loans and overdrafts	2,720	206
Trade creditors	1,349	1,027
Taxation and social security	2,387	818
Other creditors	104,070	116,884
	<u>110,526</u>	<u>118,935</u>

Opera Della Luna

Report of the Accountants to the Directors of
Opera Della Luna

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2022 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Date: 27/1/22

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2022
for
Opera Della Luna

Opera Della Luna

Company Information
for the Year Ended 30 April 2022

DIRECTORS: Professor A Alcock
Mrs C Galloway
P B Marshall
Mrs S Ross

SECRETARY: D J Owen

REGISTERED OFFICE: Flat 7
Cotmore House
Fringford
Bicester
Oxfordshire
OX6 9RQ

REGISTERED NUMBER: 02994835 (England and Wales)

ACCOUNTANTS: Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Opera Della Luna

Report of the Directors
for the Year Ended 30 April 2022

The directors present their report with the financial statements of the company for the year ended 30 April 2022.

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ON BEHALF OF THE BOARD:



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27 November 2022

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Opera Della Luna

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