

# WEST END OPERATIC SOCIETY LIMITED

England & Wales · Charity number 1078611

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03768900</a>
Registered	1999-12-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	38 Stanhope Road South Shields Tyne and Wear NE33 4BT
Phone	01914555933
Email	<a href="mailto:ruth.barber@hotmail.co.uk">ruth.barber@hotmail.co.uk</a>
Website	<a href="http://www.westendoperaticsociety.com">www.westendoperaticsociety.com</a>

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE OPERATIC AND DRAMATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS AND TO DEVELOP VOCAL, DANCE AND ACTING AMATEUR TALENT

**Activities:** To educate the public in the operatic and dramatic arts and to further the development of public appreciation and taste in the said arts and to develop vocal, dance and amateur talent.

## Classification

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- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- Newcastle Upon Tyne City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£82,390	£72,977	-	-
2024-06-30	£95,083	£80,377	-	-
2023-06-30	£94,459	£66,479	-	-
2022-06-30	£57,958	£59,949	-	-
2021-06-30	£4,278	£1,393	-	-

## Trustees

Name	Role	Appointed
Alexandra Davison		2020-06-01
Angela McLean		2023-09-23
Francesca Patterson		1999-06-11
Hannah Ellis Brown		2019-05-15
Hazel Glynn		2022-03-07
Jessica Jones		2018-12-14
STEPHEN WOOLEY		2011-10-25
Sharon Jones		2018-10-03

**WEST END OPERATIC SOCIETY LIMITED**

England & Wales - Charity number 1078611

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# Accounts

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**Charity number: 1078611**  
**Company number: 3768900**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 30 June 2025**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

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**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078611

**Company registration number** 3768900

**Registered office** 38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**Trustees**

Ruth Barber  
Steve Woolley  
Francesca Patterson  
Sharon Jones  
Hannah Brown  
Jessica Jones  
Alexandra Davison  
Hazel Glynn  
Angela McLean  
Diane Stunt (app 20/5/25)

**Secretary** Alexandra Davison

**Accountants** TPA Connect Ltd  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2025**

The trustees present their report and the financial statements for the year ended 30 June 2025. The trustees, who are also directors of West End Operatic Society Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

*Legal Status*

West End Operatic Society is a private company, limited by guarantee, incorporated in England and is a registered charity. It was incorporated on 7th May 1999 and is governed in accordance with its Memorandum and Articles of Association

*Trustee Selection*

The Trustees, who are also Directors under Company Law, are appointed by the Board of Trustees

**Objectives and activities**

*Charity objects*

To educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts. To assist and further such charitable institutions and charitable purposes, as the Trustees shall from time to time determine. The trustees consider that the activities outlined above work to the public benefit and that they comply with requirements in this regard.

**Achievements and performance**

The Society presented one show, Anything Goes, in April 2025.

**Financial review**

The results for the year are shown from pages 5 to 12. There was a surplus of £9,413

*The Charity's policy on reserves*

It is the policy of the Trustees to maintain sufficient reserves to cover the Society's operations. The Trustees consider that current reserves are now adequate and will continue to work to improve the reserves.

*Future plans*

The Society intends to produce Hello Dolly in 2026.

**Contributions made by volunteers**

The Society relies on unpaid volunteers for many of its activities and is grateful to the members and non-members who contribute their time to the Society.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2025**

**Statement of trustees' responsibilities**

The trustees (who are also directors of West End Operatic Society Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

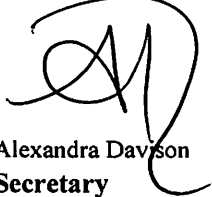
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

The company has taken advantage of the small companies' exemption in preparing the report above.  
The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the trustees



Alexandra Davison  
Secretary

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of West End Operatic Society Limited.**

I report on the accounts of West End Operatic Society Limited for the year ended 30 June 2025 set out on pages 5 to 12.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities and FRS 102have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Mr J T Hogg**  
Chartered Accountant  
**Independent examiner**  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT  
1st September 2025

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incl summary income and expenditure account)**

**For the year ended 30 June 2025**

	Notes	2025 Total £	2024 Total £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	25,926	15,762
Activities for generating funds	3	56,464	79,321
Investment income	4	-	-
<b>Total incoming resources</b>		<u>82,390</u>	<u>95,083</u>
<b>Resources expended</b>			
Costs of generating funds:			
Fundraising expenditure:			
cost of goods sold and other costs	5	69,165	76,076
Governance and administrative costs	6	<u>3,812</u>	<u>4,301</u>
<b>Total resources expended</b>		<u>72,977</u>	<u>80,377</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>		9,413	14,706
Total funds brought forward		<u>68,211</u>	<u>53,505</u>
<b>Total funds carried forward</b>		<u>77,624</u>	<u>68,211</u>

**All transactions relate to unrestricted funds**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 June 2025**

	Notes	2025 Total £	2024 Total £
<b>Current assets</b>			
Debtors	10	2,843	2,371
Cash at bank and in hand		<u>75,741</u>	<u>73,556</u>
		<u>78,584</u>	<u>75,927</u>
<b>Creditors: amounts falling due within one year</b>			
	11	(960)	(7,716)
<b>Net current assets</b>			
		<u>77,624</u>	<u>68,211</u>
<b>Net assets</b>			
		<u>77,624</u>	<u>68,211</u>
<b>Funds</b>			
	12		
Unrestricted income funds		<u>77,624</u>	<u>68,211</u>
<b>Total funds</b>			
		<u>77,624</u>	<u>68,211</u>

The Balance Sheet continues on the following page.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

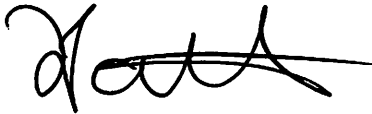
**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 June 2025**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that the company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies;
- (b) that the members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006..
- (c) that we acknowledge our responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 and the Charities SORP

The financial statements were approved by the board on 1st September 2025 and signed on its behalf by



**Francesca Patterson**  
**Chairman and Treasurer**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. There have been no changes of accounting policy and no changes to accounting estimates.

**1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014, and in accordance with FRS102.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and subscriptions and is included in full in the statement of financial activities when receivable. Tax reclaims are included in the SOFA in the year when they are claimed.

Income from investments is included in the year in which it is receivable.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report. Income from membership subscriptions are recognised in voluntary income.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of production of the charity's shows.

**2. Voluntary income**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations received	8,110	507
Theatre Tax Credit	16,736	14,305
Subscriptions	1,080	950
	<u>25,926</u>	<u>15,762</u>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**3. Activities for generating funds**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Ticket sales and related income	55,215	76,423
Other income	<u>1,249</u>	<u>2,898</u>
	56,464	79,321

**4. Investment income**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**5. Fundraising expenditure**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Royalties and licences	11,103	13,044
Rehearsal and production costs	35,534	37,579
Theatre hire and administration	16,023	19,663
Rehearsal room hire	3,418	3,875
Advertising and promotion costs	687	987
Theatre tax credit costs	<u>2,400</u>	<u>2,040</u>
	<u>69,165</u>	<u>76,076</u>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

6.	<b>Governance and administrative costs</b>		
		<b>2025</b>	<b>2024</b>
		<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	Insurance	577	576
	Independent examiner's fees and disbursements	800	793
	Sundry Expenses	2,136	1575
	NODA	<u>299</u>	<u>245</u>
		<u>3,812</u>	<u>4,301</u>

Independent examiner's fees relate exclusively to the production of the annual report and related tasks. During the year they were paid a further £1,021 in relation to accounting software, bookkeeping assistance and training.

7.	<b>Net outgoing resources for the year</b>		
		<b>2025</b>	<b>2024</b>
		<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	Net outgoing resources is stated after charging:		
	Depreciation and other amounts written off tangible fixed assets	<u>-</u>	<u>-</u>

**8. Trustees' emoluments and employees**

There were no paid employees during the year.

Trustees do not receive remuneration

**9. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Deposits for future shows	<u>2,843</u>	<u>2,371</u>
	<u>2,843</u>	<u>2,371</u>

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>960</u>	<u>7,716</u>
	<u>960</u>	<u>7,716</u>

**12. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 30 June 2025 as represented by:		
Tangible fixed assets	-	-
Current assets	78,584	75,927
Current liabilities	<u>(960)</u>	<u>(7,716)</u>
	<u>77,624</u>	<u>68,211</u>

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**13. Unrestricted funds**

	At 01-Jul 2024 £	Incoming resources £	Outgoing resources £	At 30-Jun 2025 £
General unrestricted fund	<u>68,211</u>	<u>82,390</u>	<u>(72,977)</u>	<u>77,624</u>

**14. Company limited by guarantee**

West End Operatic Society Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**WEST END OPERATIC SOCIETY LIMITED**

England & Wales - Charity number 1078611

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# Accounts

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**Charity number: 1078611**  
**Company number: 3768900**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**  
**Trustees' report and financial statements**  
**for the year ended 30 June 2024**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

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**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078611

**Company registration number** 3768900

**Registered office** 38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**Trustees**

Ruth Barber  
Steve Woolley  
Francesca Patterson  
Sharon Jones  
Hannah Brown  
Jessica Jones  
Alex Davison  
Hazel Glynn  
Angela McLean

**Secretary** Francesca Patterson

**Accountants** TPA Connect Ltd  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2024**

The trustees present their report and the financial statements for the year ended 30 June 2024. The trustees, who are also directors of West End Operatic Society Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

*Legal Status*

West End Operatic Society is a private company, limited by guarantee, incorporated in England and is a registered charity. It was incorporated on 7th May 1999 and is governed in accordance with its Memorandum and Articles of Association

*Trustee Selection*

The Trustees, who are also Directors under Company Law, are appointed by the Board of Trustees

**Objectives and activities**

*Charity objects*

To educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts. To assist and further such charitable institutions and charitable purposes, as the Trustees shall from time to time determine. The trustees consider that the activities outlined above work to the public benefit and that they comply with requirements in this regard.

**Achievements and performance**

The Society presented one show, Evita, in April 2024.

**Financial review**

The results for the year are shown from pages 5 to 12. There was a surplus of £14,706

*The Charity's policy on reserves*

It is the policy of the Trustees to maintain sufficient reserves to cover the Society's operations. The Trustees consider that current reserves remain inadequate but the position has substantially improved in the past two years.

*Future plans*

The Society intends to produce Anything Goes in 2025.

**Contributions made by volunteers**

The Society relies on unpaid volunteers for many of its activities and is grateful to the members and non-members who contribute their time to the Society.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2024**

**Statement of trustees' responsibilities**

The trustees (who are also directors of West End Operatic Society Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

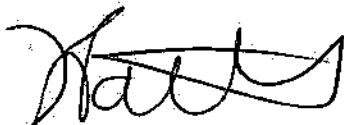
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the trustees



Francesca Patterson  
**Secretary**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of West End Operatic Society Limited.**

I report on the accounts of West End Operatic Society Limited for the year ended 30 June 2024 set out on pages 5 to 12.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)) of the Act; and to state whether particular matters have come to my attention.

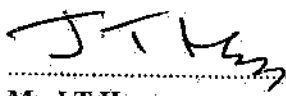
**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities and FRS 102
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mr J T Hogg**

Chartered Accountant

**Independent examiner**

38 Stanhope Road

South Shields

Tyne and Wear

NE33 4BT

9<sup>th</sup> September 2024

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incl summary income and expenditure account)**

**For the year ended 30 June 2024**

	Notes	2024 Total £	2023 Total £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	15,762	29,296
Activities for generating funds	3	79,321	65,163
Investment income	4	-	-
<b>Total incoming resources</b>		<u>95,083</u>	<u>94,459</u>
<b>Resources expended</b>			
Costs of generating funds:			
Fundraising expenditure: cost of goods sold and other costs	5	76,076	63,571
Governance and administrative costs	6	4,301	2,908
<b>Total resources expended</b>		<u>80,377</u>	<u>66,479</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>		14,706	27,980
Total funds brought forward		<u>53,505</u>	<u>25,525</u>
<b>Total funds carried forward</b>		<u>68,211</u>	<u>53,505</u>

**All transactions relate to unrestricted funds**

The notes on pages 8 to 12 form an integral part of these financial statements.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 June 2024**

	Notes	2024 Total £	2023 Total £
<b>Current assets</b>			
Debtors			
Cash at bank and in hand	10	2,371	3,240
		<u>73,556</u>	<u>51,052</u>
		<u>75,927</u>	<u>54,292</u>
<b>Creditors: amounts falling due within one year</b>			
	11	(7,716)	(787)
<b>Net current assets</b>		<u>68,211</u>	<u>53,505</u>
<b>Net assets</b>		<u>68,211</u>	<u>53,505</u>
<b>Funds</b>			
Unrestricted income funds	12	<u>68,211</u>	<u>53,505</u>
<b>Total funds</b>		<u>68,211</u>	<u>53,505</u>

The Balance Sheet continues on the following page.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 June 2024**

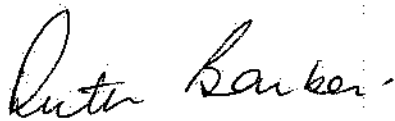
In approving these financial statements as trustees of the company we hereby confirm:

- (a) that the company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies;
- (b) that the members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006..
- (c) that we acknowledge our responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 and the Charities SORP

The financial statements were approved by the board on 9<sup>th</sup> September 2024 and signed on its behalf by

**Ruth Barber**  
**Director**



**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. There have been no changes of accounting policy and no changes to accounting estimates.

**1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014, and in accordance with FRS102.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and subscriptions and is included in full in the statement of financial activities when receivable. Tax reclaims are included in the SOFA in the year when they are claimed. Income from investments is included in the year in which it is receivable. The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report. Income from membership subscriptions are recognised in voluntary income.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of production of the charity's shows.

**2. Voluntary income**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations received	507	15,003
Theatre Tax Credit	14,305	13,363
Subscriptions	950	930
	<hr/>	<hr/>
	15,762	29,296
	<hr/>	<hr/>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**3. Activities for generating funds**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Ticket sales and related income	76,423	62,649
Other income	<u>2,898</u>	<u>2,514</u>
	79,321	<u>65,163</u>

**4. Investment income**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**5. Fundraising expenditure**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Royalties and licences	13,044	12,265
Rehearsal and production costs	37,579	29,033
Theatre hire and administration	19,663	15,978
Rehearsal room hire	3,875	2,762
Advertising and promotion costs	987	1,613
Theatre tax credit costs	<u>2,040</u>	<u>1,920</u>
	<u>76,076</u>	<u>63,571</u>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

6.

**Governance and administrative costs**

	2024	2023
	Total	Total
	£	£
Insurance	576	471
Independent examiner's fees and disbursements	793	733
Sundry Expenses	1,575	1,444
NODA	<u>245</u>	<u>260</u>
	<u>4,301</u>	<u>2,908</u>

Independent examiner's fees relate exclusively to the production of the annual report and related tasks. During the year they were paid a further £918 in relation to accounting software, bookkeeping assistance and training.

**7. Net outgoing resources for the year**

	2024	2023
	Total	Total
	£	£
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>-</u>	<u>-</u>

**8. Trustees' emoluments and employees**

There were no paid employees during the year.

Trustees do not receive remuneration

**9. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**10. Debtors**

	2024 Total £	2023 Total £
Deposits for future shows	<u>2,371</u>	<u>3,240</u>
	<u>2,371</u>	<u>3,240</u>

**11. Creditors: amounts falling due within one year**

	2024 Total £	2023 Total £
Accrued expenses	<u>7,716</u>	<u>787</u>
	<u>7,716</u>	<u>613</u>

**12. Analysis of net assets between funds**

	Unrestricted funds £	Unrestricted funds £
Fund balances at 30 June 2024 as represented by:		
Tangible fixed assets	-	-
Current assets	75,927	54,292
Current liabilities	<u>(7,716)</u>	<u>(787)</u>
	<u>68,211</u>	<u>53,505</u>

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**13. Unrestricted funds**

	At 01-Jul 2023 £	Incoming resources £	Outgoing resources £	At 30-Jun 2024 £
General unrestricted fund	<u>53,505</u>	<u>95,083</u>	<u>(80,377)</u>	<u>68,211</u>

**14. Company limited by guarantee**

West End Operatic Society Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**WEST END OPERATIC SOCIETY LIMITED**

England & Wales - Charity number 1078611

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# Accounts

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**Charity number: 1078611**  
**Company number: 3768900**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 30 June 2023**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

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**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078611

**Company registration number** 3768900

**Registered office** 38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**Trustees**

Ruth Barber  
Steve Woolley  
Rebekka Shenfine  
Francesca Patterson  
Sharon Jones  
Hannah Brown  
Jessica Jones  
Alex Davison  
Hazel Glynn

**Secretary** Francesca Patterson

**Accountants** TPA Connect Ltd  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2023**

The trustees present their report and the financial statements for the year ended 30 June 2023. The trustees, who are also directors of West End Operatic Society Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

*Legal Status*

West End Operatic Society is a private company, limited by guarantee, incorporated in England and is a registered charity. It was incorporated on 7th May 1999 and is governed in accordance with its Memorandum and Articles of Association

*Trustee Selection*

The Trustees, who are also Directors under Company Law, are appointed by the Board of Trustees

**Objectives and activities**

*Charity objects*

To educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts. To assist and further such charitable institutions and charitable purposes, as the Trustees shall from time to time determine. The trustees consider that the activities outlined above work to the public benefit and that they comply with requirements in this regard.

**Achievements and performance**

The Society presented one show, Fiddler on the Roof, in April 2023.

**Financial review**

*The Charity's policy on reserves*

It is the policy of the Trustees to maintain sufficient reserves to cover the Society's operations. The Trustees consider that current reserves remain inadequate and significant fundraising efforts continue to be required to rebuild reserves.

*Future plans*

The Society intends to produce Evita in 2024.

**Contributions made by volunteers**

The Society relies on unpaid volunteers for many of its activities and is grateful to the members and non-members who contribute their time to the Society.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2022**

**Statement of trustees' responsibilities**

The trustees (who are also directors of West End Operatic Society Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the trustees

Francesca Patterson  
**Secretary**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of West End Operatic Society Limited.**

I report on the accounts of West End Operatic Society Limited for the year ended 30 June 2023 set out on pages 5 to 12.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities and FRS 102have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Mr J T Hogg**

Chartered Accountant

**Independent examiner**

38 Stanhope Road

South Shields

Tyne and Wear

NE33 4BT

31<sup>st</sup> August 2023

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incl summary income and expenditure account)**

**For the year ended 30 June 2023**

	Notes	2023 Total £	2022 Total £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	29,296	925
Activities for generating funds	3	65,163	57,033
Investment income	4	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>		<u>94,459</u>	<u>57,958</u>
<b>Resources expended</b>			
Costs of generating funds:			
Fundraising expenditure:			
cost of goods sold and other costs	5	63,571	58,758
Governance and administrative costs	6	<u>2,908</u>	<u>1,191</u>
<b>Total resources expended</b>		<u>66,479</u>	<u>59,949</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>		27,980	(1,991)
Total funds brought forward		<u>25,525</u>	<u>27,516</u>
<b>Total funds carried forward</b>		<u>53,505</u>	<u>25,525</u>

**All transactions relate to unrestricted funds**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 June 2023**

	Notes	2023 Total £	2022 Total £
<b>Current assets</b>			
Debtors	10	3,240	1,100
Cash at bank and in hand		<u>51,052</u>	<u>25,038</u>
		<u>54,292</u>	<u>26,138</u>
<b>Creditors: amounts falling due within one year</b>			
	11	(787)	(613)
<b>Net current assets</b>		<u>53,505</u>	<u>25,525</u>
<b>Net assets</b>		<u>53,505</u>	<u>25,525</u>
<b>Funds</b>			
	12		
Unrestricted income funds		<u>53,505</u>	<u>25,525</u>
<b>Total funds</b>		<u>53,505</u>	<u>25,525</u>

The Balance Sheet continues on the following page.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 June 2023**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that the company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies;
- (b) that the members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006..
- (c) that we acknowledge our responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 and the Charities SORP

The financial statements were approved by the board on 31<sup>st</sup> August 2023 and signed on its behalf by

**Ruth Barber**  
**Director**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. There have been no changes of accounting policy and no changes to accounting estimates.

**1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014, and in accordance with FRS102.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and subscriptions and is included in full in the statement of financial activities when receivable. Tax reclaims are included in the SOFA in the year when they are claimed.

Income from investments is included in the year in which it is receivable.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report. Income from membership subscriptions are recognised in voluntary income.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of production of the charity's shows.

**2. Voluntary income**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations received	15,003	100
Theatre Tax Credit	13,363	-
Subscriptions	930	825
	<hr/>	<hr/>
	29,296	925
	<hr/>	<hr/>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**3. Activities for generating funds**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Ticket sales and related income	62,649	48,682
Other income	<u>2,514</u>	<u>8,351</u>
	<u>65,163</u>	<u>57,033</u>

**4. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**5. Fundraising expenditure**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Royalties and licences	12,265	9,371
Rehearsal and production costs	29,033	31,031
Theatre hire and administration	15,978	12,234
Rehearsal room hire	2,762	4,026
Advertising and promotion costs	1,613	2,096
Theatre tax credit costs	<u>1,920</u>	<u>-</u>
	<u>63,571</u>	<u>58,758</u>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

6.	<b>Governance and administrative costs</b>	
	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Insurance	471	456
Independent examiner's fees and disbursements	733	613
Sundry Expenses	1,444	50
NODA	<u>260</u>	<u>72</u>
	<u>2,908</u>	<u>1,191</u>

Independent examiner's fees relate exclusively to the production of the annual report and related tasks

**7. Net outgoing resources for the year**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>-</u>	<u>-</u>

**8. Trustees' emoluments and employees**

There were no paid employees during the year.

Trustees do not receive remuneration

**9. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**10. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Deposits for future shows	<u>3,240</u>	<u>1,100</u>
	<u>3,240</u>	<u>1,100</u>

**11. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>787</u>	<u>613</u>
	<u>787</u>	<u>613</u>

**12. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 30 June 2023 as represented by:		
Tangible fixed assets	-	-
Current assets	54,292	26,138
Current liabilities	<u>(787)</u>	<u>(613)</u>
	<u>53,505</u>	<u>25,525</u>

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**13. Unrestricted funds**

	At 01-Jul 2022 £	Incoming resources £	Outgoing resources £	At 30-Jun 2023 £
General unrestricted fund	<u>25,525</u>	<u>94,459</u>	<u>66,479</u>	<u>53,505</u>

**14. Company limited by guarantee**

West End Operatic Society Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**WEST END OPERATIC SOCIETY LIMITED**

England & Wales - Charity number 1078611

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# Accounts

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**Charity number: 1078611**  
**Company number: 3768900**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 30 June 2022**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

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**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078611

**Company registration number** 3768900

**Registered office** 38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**Trustees**

Ruth Barber  
Steve Woolley  
Rebekka Shenfine  
Francesca Patterson  
Sharon Jones  
Hannah Brown  
Jessica Jones  
Alex Davison  
Hazel Glynn (appointed 7<sup>th</sup>  
March 2022)

**Secretary** Francesca Patterson

**Accountants** TPA Accountancy Services  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2022**

The trustees present their report and the financial statements for the year ended 30 June 2022. The trustees, who are also directors of West End Operatic Society Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

*Legal Status*

West End Operatic Society is a private company, limited by guarantee, incorporated in England and is a registered charity. It was incorporated on 7th May 1999 and is governed in accordance with its Memorandum and Articles of Association

*Trustee Selection*

The Trustees, who are also Directors under Company Law, are appointed by the Board of Trustees

**Objectives and activities**

*Charity objects*

To educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts. To assist and further such charitable institutions and charitable purposes, as the Trustees shall from time to time determine. The trustees consider that the activities outlined above work to the public benefit and that they comply with requirements in this regard.

**Achievements and performance**

The Society presented one show, The Sound Of Music, in April 2022, its first production since Covid 19

**Financial review**

*The Charity's policy on reserves*

It is the policy of the Trustees to maintain sufficient reserves to cover the Society's operations. The Trustees consider that current reserves remain inadequate and significant fundraising efforts continue to be required to rebuild reserves.

*Future plans*

The Society intends to produce Fiddler On The Roof in April 2023.

**Contributions made by volunteers**

The Society relies on unpaid volunteers for many of its activities and is grateful to the members and non-members who contribute their time to the Society.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2022**

**Statement of trustees' responsibilities**

The trustees (who are also directors of West End Operatic Society Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the trustees

Francesca Patterson  
**Secretary**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of West End Operatic Society Limited.**

I report on the accounts of West End Operatic Society Limited for the year ended 30 June 2022 set out on pages 5 to 12.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities and FRS 102have not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Mr J T Hogg**  
Chartered Accountant  
**Independent examiner**  
38 Stanhope Road  
South Shields  
Tyne and Wear  
NE33 4BT  
9<sup>th</sup> September 2022

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incl summary income and expenditure account)**

**For the year ended 30 June 2022**

	Notes	2022 Total £	2021 Total £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	925	2,131
Activities for generating funds	3	57,033	2,147
Investment income	4	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>		<u>57,958</u>	<u>4,278</u>
<b>Resources expended</b>			
Costs of generating funds:			
Fundraising expenditure:			
cost of goods sold and other costs	5	58,758	300
Governance and administrative costs	6	<u>1191</u>	<u>1,083</u>
<b>Total resources expended</b>		<u>59,949</u>	<u>1,383</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>		(1,991)	2,895
Total funds brought forward		<u>27,516</u>	<u>24,621</u>
<b>Total funds carried forward</b>		<u>25,525</u>	<u>27,516</u>

**All transactions relate to unrestricted funds**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 June 2022**

	<b>Notes</b>	<b>2022</b> <b>Total</b> <b>£</b>	<b>2021</b> <b>Total</b> <b>£</b>
<b>Current assets</b>			
Debtors	10	1,100	8,987
Cash at bank and in hand		<u>25,038</u>	<u>18,962</u>
		<u>26,138</u>	<u>27,949</u>
<b>Creditors: amounts falling due within one year</b>	11	(613)	(433)
<b>Net current assets</b>		<u>25,525</u>	<u>27,516</u>
<b>Net assets</b>		<u>25,525</u>	<u>27,516</u>
<b>Funds</b>			
Unrestricted income funds	12	<u>25,525</u>	<u>27,516</u>
<b>Total funds</b>		<u>25,525</u>	<u>27,516</u>

The Balance Sheet continues on the following page.

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 June 2022**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that the company was entitled to exemption from audit under S477 of the Companies Act 2006 relating to small companies;
- (b) that the members have not required the company to obtain an audit in accordance with S476 of the Companies Act 2006..
- (c) that we acknowledge our responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 and the Charities SORP

The financial statements were approved by the board on 9<sup>th</sup> September 2022 and signed on its behalf by

**Ruth Barber**  
**Director**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. There have been no changes of accounting policy and no changes to accounting estimates.

**1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014, and in accordance with FRS102.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and subscriptions and is included in full in the statement of financial activities when receivable. Tax reclaims are included in the SOFA in the year when they are claimed.

Income from investments is included in the year in which it is receivable.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions are recognised in voluntary income.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of production of the charity's shows.

**2. Voluntary income**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations received	100	-
Gift Aid	-	2,131
Subscriptions	825	-
	<hr/>	<hr/>
	925	2,131
	<hr/>	<hr/>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**3. Activities for generating funds**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Ticket sales and related income	48,682	-
Other income	<u>8,351</u>	<u>2,147</u>
	<u>57,033</u>	<u>2,147</u>

**4. Investment income**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**5. Fundraising expenditure**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Royalties and licences	9,371	
Rehearsal and production costs	31,031	-
Theatre hire and administration	12,234	-
Rehearsal room hire	4,026	-
Advertising and promotion costs	2,096	-
Theatre tax credit costs	<u>-</u>	<u>300</u>
	<u>58,758</u>	<u>300</u>

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

6.	<b>Governance and administrative costs</b>	
	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Insurance	456	466
Independent examiner's fees and disbursements	613	433
Sundry Expenses	50	112
NODA	<u>72</u>	<u>72</u>
	<u>1,191</u>	<u>1,083</u>

Independent examiner's fees relate exclusively to the production of the annual report and related tasks

**7. Net outgoing resources for the year**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>-</u>	<u>-</u>

**8. Trustees' emoluments and employees**

There were no paid employees during the year.

Trustees do not receive remuneration

**9. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**All transactions relate to unrestricted funds**

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Deposits for future shows	<u>1,100</u>	<u>8,987</u>
	<u>1,100</u>	<u>8,987</u>

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fee	<u>613</u>	<u>433</u>
	<u>613</u>	<u>433</u>

**12. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 30 June 2022 as represented by:		
Tangible fixed assets	-	-
Current assets	26,138	27,949
Current liabilities	<u>(613)</u>	<u>(433)</u>
	<u>25,525</u>	<u>27,516</u>

**West End Operatic Society Limited**  
**(A company limited by guarantee)**

**13. Unrestricted funds**

	At 01-Jul 2021 £	Incoming resources £	Outgoing resources £	At 30-Jun 2022 £
General unrestricted fund	<u>27,516</u>	<u>57,958</u>	<u>59,949</u>	<u>25,525</u>

**14. Company limited by guarantee**

West End Operatic Society Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.