

**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**  
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**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**

|   |              | <b>2023</b>   | <b>2022</b>    |
|---|--------------|---------------|----------------|
|   | <b>Notes</b> | <b>Total</b>  | <b>Total</b>   |
|   |              | <b>£</b>      | <b>£</b>       |
| <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            | -             | -              |
| <b>Total incoming resources</b>                         |              | <b>94,459</b> | <b>57,958</b>  |
| <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            | 2,908         | 1,191          |
| <b>Total resources expended</b>                         |              | <b>66,479</b> | <b>59,949</b>  |
| <b>Net incoming/(outgoing) resources for the year /</b> |              |               |                |
| <b>Net income/(expenditure) for the year</b>            |              | <b>27,980</b> | <b>(1,991)</b> |
| Total funds brought forward                             |              | 25,525        | 27,516         |
| <b>Total funds carried forward</b>                      |              | <b>53,505</b> | <b>25,525</b>  |

**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<br>Total<br>£ | 2022<br>Total<br>£ |
|---|-------|--------------------|--------------------|
| <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**  
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**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**  
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**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**  
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**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**  
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**6. Governance and administrative costs**

|   | <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**  
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**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**  
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**13. Unrestricted funds**

|                           | At<br>01-Jul<br>2022<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | At<br>30-Jun<br>2023<br>£ |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|
| 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.