

THE MERRY OPERA COMPANY

England & Wales · Charity number 1127392

Details

Other names UNEXPECTED OPERA LIMITED, MERRY OPERA

Status Registered

Legal form Charitable company

Company number [06770652](#)

Registered 2009-01-07

Register [View on the Charity Commission register](#)

Contact

Address Vexour Farm
Hampkins Hill Road
Chiddingstone
Edenbridge
TN8 7BB

Phone 01892871377

Email merryopera@gmail.com

Website www.merryopera.com

Activities

Objects: TO ADVANCE THE EDUCATION AND TO PROMOTE THE APPRECIATION AND ENJOYMENT OF THE PUBLIC IN MUSIC, THEATRE AND THE PERFORMING ARTS WITH PARTICULAR BUT NOT EXCLUSIVE REFERENCE TO OPERA.TO PROMOTE OR SUPPORT SUCH CHARITABLE PURPOSES AS THE DIRECTORS MAY IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: To advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive reference to opera.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£178,273	£192,677	-	-
2024-12-31	£169,488	£143,676	-	-
2023-12-31	£131,875	£140,135	-	-
2022-12-31	£70,403	£82,399	-	-
2021-12-31	£64,785	£66,529	-	-
2020-12-31	£110,706	£107,209	-	-

Trustees

Name	Role	Appointed
ANGELA FLORENCE HILL		2016-03-31
Dr Josephine Mary Glover		2025-05-09
Laura Booty		2022-05-17
Simon Bruxner-Randall		2026-05-14

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Company registration number 06770652 (England and Wales)

Charity registration number 1127392 (England and Wales)

THE MERRY OPERA COMPANY LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE MERRY OPERA COMPANY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Laura Booty Michael De Styrcea Josephine Glover Angela Hill	(Appointed 20 June 2025)
Secretary	Matthew Quirk	
Country of incorporation	United Kingdom (England and Wales)	06770652
Charity registration	England and Wales	1127392
Registered office	Vexour Farm Chiddingstone Edenbridge Kent TN8 7BB	
Independent examiner	Cadence Accounting Limited Suite 3 157 Station Road East Oxted Surrey RH8 0QE	
Accountants	Cadence Accounting Limited Suite 3 157 Station Road East Oxted Surrey RH8 0QE	

THE MERRY OPERA COMPANY LIMITED

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THE MERRY OPERA COMPANY LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive attention to opera.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In 2025 we toured three productions across England: 17 performances of Fledermaus in England in January, February and March, 8 performances of the dramatized Messiah in November and December and 2 performances of Hansel and Gretel in December. We also held two gala performances, one of them in Northern Ireland.

In 2026 we will be touring a production of Cosi fan tutte with 18 performances in the Spring and Summer and will be reviving the Messiah production to tour across southern England in November and December. We are looking also at reviving the Hansel and Gretel production.

Financial review

The result for the year was a net deficit of £14,404 (2024: income of £25,812) and the funds carried forward amounted to £967 (2024: £15,371)

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure, governance and management

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Laura Booty

Michael De Styrcea

Josephine Glover

(Appointed 20 June 2025)

Angela Hill

Helena Woodhouse

(Resigned 20 June 2025)

THE MERRY OPERA COMPANY LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

None of the trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



Angela Hill
Trustee

Date: 19/May/2026

THE MERRY OPERA COMPANY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MERRY OPERA COMPANY LIMITED

I report to the trustees on my examination of the financial statements of The Merry Opera Company Limited (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ryan Evans

Cadence Accounting Limited

Suite 3

157 Station Road East

Oxted

Surrey

RH8 0QE

Date: 20 May 2026.....

THE MERRY OPERA COMPANY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income and endowments from:			
Donations and legacies	3	54,118	61,325
Charitable activities	4	99,608	108,163
Other income	5	24,547	-
		<hr/>	<hr/>
Total income		178,273	169,488
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	182,196	131,234
Charitable activities	7	10,481	12,442
		<hr/>	<hr/>
Total expenditure		192,677	143,676
		<hr/>	<hr/>
Net income/(expenditure) and movement in funds		(14,404)	25,812
Reconciliation of funds:			
Fund balances at 1 January 2025		15,371	(10,441)
		<hr/>	<hr/>
Fund balances at 31 December 2025		967	15,371
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MERRY OPERA COMPANY LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	537		9,065	
Cash at bank and in hand		5,761		26,296	
		<u>6,298</u>		<u>35,361</u>	
Creditors: amounts falling due within one year	13	<u>(5,331)</u>		<u>(19,990)</u>	
Net current assets			<u>967</u>		<u>15,371</u>
The funds of the charity					
Unrestricted funds	14		<u>967</u>		<u>15,371</u>
			<u>967</u>		<u>15,371</u>

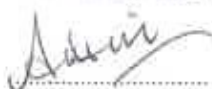
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These 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 trustees on



Angela Hill
Trustee

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Merry Opera Company Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Vexour Farm, Chiddingstone, Edenbridge, Kent, TN8 7BB. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of these accounts by means of financial support. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,418	39,536
Grants	47,700	21,789
	<u>54,118</u>	<u>61,325</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Theatre productions	99,608	108,163
	<u>99,608</u>	<u>108,163</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	24,547	-
	<u>24,547</u>	<u>-</u>

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure of raised funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Cost of productions		
Productions	174,409	126,261
Advertising	7,787	4,973
	<u>182,196</u>	<u>131,234</u>

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Travel	2,130	1,818
General admin expenses	588	473
Resources expended	1,238	4,075
Accountancy	5,289	5,186
Bank charges	150	8
Computer costs	335	161
Insurance	751	721
	<u>10,481</u>	<u>12,442</u>
Analysis by fund		
Unrestricted funds	<u>10,481</u>	<u>12,442</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,700</u>	<u>1,700</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	537	9,065

13 Creditors: amounts falling due within one year

	2025 £	2024 £
	Notes	
Borrowings	5,331	(6,040)
Deferred income	-	26,030
	<u>5,331</u>	<u>19,990</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	15,371	178,273	(192,677)	967
	<u>15,371</u>	<u>178,273</u>	<u>(192,677)</u>	<u>967</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(10,441)	169,488	(143,676)	15,371
	<u>(10,441)</u>	<u>169,488</u>	<u>(143,676)</u>	<u>15,371</u>

THE MERRY OPERA COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Registered number: 06770652
Charity number: 1127392

The Merry Opera Company Ltd

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2024**

Prepared By:
Cadence Accounting Ltd
Chartered Accountants
Suite 3
157 Station Road East
Oxted
Surrey
RH8 0QE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2024**

TRUSTEES

Mr M. E. D. de Styrcea
Mrs A. F. Hill
Mr C. Besley
Ms L. Booty
Mrs H. Woodhouse

SECRETARY

Matthew Quirk

REGISTERED OFFICE

Vexour Farm
Hampkins Hill Road
Chiddingstone Edenbridge
Kent
TN8 7BB

COMPANY NUMBER

06770652

CHARITY NUMBER

1127392

ACCOUNTANTS

Cadence Accounting Ltd
Suite 3
157 Station Road East
Oxted
Surrey
RH8 0QE

ACCOUNTS
FOR THE YEAR ENDED 31/12/2024

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FOR THE YEAR ENDED 31/12/2024
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2024.

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive attention to opera.

STRUCTURE GOVERNANCE AND MANAGEMENT

Public Benefit:

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements & Performance:

In 2024, we toured two productions: The Magic Flute with ten performances in England in February and March and the dramatized Messiah in Northern Ireland with eight performances in November and December. We also held three gala performances.

In 2025 we will be touring a production of the Fledermaus with 18 performances in February and March and will be reviving the Messiah production to tour across southern England in November and December.

Financial review:

The result for the year was a net income of £25,812 (2023: deficit of £8,260) and the funds carried forward amounted to £15,371.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, if there is a significant drop in funding, they will be able to continue the charity's current activities while consideration be given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure & Governance:

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M. E. D. de Styrcea

Mrs A. F. Hill

Mrs H. C. Woodhouse (appointed 17th May 2022)

Ms L. Booty (appointed 17th May 2022)

Mr C. G. Besley (appointed 17th May 2022 and resigned 1st May 2024)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on

Mrs. A.F.Hill
Trustee



**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MERRY OPERA COMPANY LTD

I report on the accounts of the company for the year ended 31/12/2024 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached



.....
Date: 15/04/25

Cadence Accounting Ltd
Chartered Accountants
Suite 3
157 Station Road East
Oxted
Surrey RH8 0QE

The Merry Opera Company Ltd

**Statement of Financial Activities
for the year ended 31/12/2024**

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	-	-	169,488	131,875
Total Income and endowments	<u>-</u>	<u>-</u>	<u>169,488</u>	<u>131,875</u>
Expenses				
Costs of generating funds				
Expenditure on Raised funds	-	-	131,234	127,268
Expenditure on Charitable activities	-	-	12,442	12,867
Total Expenses	<u>-</u>	<u>-</u>	<u>143,676</u>	<u>140,135</u>
Net gains on investments				
Net Income	-	-	25,812	(8,620)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	<u>-</u>	<u>-</u>	<u>25,812</u>	<u>(8,260)</u>
Total funds brought forward	<u>-</u>	<u>-</u>	<u>(10,441)</u>	<u>(2,181)</u>
Net funds carried forward	<u>-</u>	<u>-</u>	<u>15,371</u>	<u>(10,441)</u>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Merry Opera Company Ltd

BALANCE SHEET AT 31/12/2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	9,065	-
Cash at bank and in hand		<u>26,296</u>	<u>8,220</u>
		35,361	8,220
CREDITORS: Amounts falling due within one year			
	4	<u>19,990</u>	<u>18,661</u>
NET CURRENT LIABILITIES		15,371	(10,441)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,371</u>	<u>(10,441)</u>
CAPITAL AND RESERVES			
Unrestricted funds	6		
Unrestricted funds		<u>15,371</u>	<u>(10,441)</u>
		<u>15,371</u>	<u>(10,441)</u>

For the year ending 31/12/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006


The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on and signed on their behalf by

11/04/25
Date:

Mrs. A F Hill
Trustee



**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2024**

1. ACCOUNTING POLICIES

1h. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

The Merry Opera Company Ltd

2. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	-	-

3. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	9,065	-
	9,065	-

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	(6,040)	9,640
Trade creditors	-	6,464
Taxation and social security	-	307
Deferred income	26,030	2,250
	19,990	18,661

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/12/2024 there were 5 members.

6. UNRESTRICTED FUNDS

Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Carried Forward
£	£	£	£	£
(10,441)	169,488	(143,676)	-	15,371
(10,441)	169,488	(143,676)	-	15,371

7. RESTRICTED FUNDS

There were no restricted funds in the year.

8. GOING CONCERN

The surplus in the year of £25,812 (2023: Loss of £8,260) has led to funds carried forward of £15,371 (2023: negative funds carried forward of £10,441).

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of these accounts by means of financial support.

The Merry Opera Company Ltd

Incoming Resources
for the year ended 31/12/2024

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Charitable Activity		
From Charitable Activities	39,536	17,723
Charitable activities	108,163	63,888
Grants	<u>21,789</u>	<u>37,046</u>
	169,488	118,657
	<u>169,488</u>	<u>131,875</u>
	<u>169,488</u>	<u>131,875</u>

The Merry Opera Company Ltd

**Expenses
for the year ended 31/12/2024**

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Performers and other fees	126,261	123,817
Other production costs	4,973	3,451
	<u>131,234</u>	<u>127,268</u>
	<u>131,234</u>	<u>127,268</u>
Charitable Activities		
Performers and other fees		
Resources Expended Charitable Activities	4,075	5,740
Computer costs	161	719
Motor and travelling	1,818	1,651
Insurance	721	624
Stationery & office supplies	473	584
Bank charges	8	6
	<u>7,256</u>	<u>9,324</u>
	<u>7,256</u>	<u>9,324</u>
Governance Costs		
Independent examination	1,700	1,200
Accountancy	3,486	2,343
	<u>5,186</u>	<u>3,543</u>
	<u>5,186</u>	<u>3,543</u>
	<u>143,676</u>	<u>140,135</u>
	<u>143,676</u>	<u>140,135</u>

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Registered number: 06770652
Charity number: 1127392

The Merry Opera Company Ltd

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

Prepared By:
Cadence Accounting Ltd
Chartered Accountants
Suite 3
157 Station Road East
Oxted
Surrey
RH8 0QE

The Merry Opera Company Ltd

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2023**

TRUSTEES

Mr M. E. D. de Styrcea
Mrs A. F. Hill
Mr C. Besley
Ms L. Booty
Mrs H. Woodhouse

SECRETARY

Matthew Quirk

REGISTERED OFFICE

Vexour Farm
Hampkins Hill Road
Chiddingstone Edenbridge
Kent
TN8 7BB

COMPANY NUMBER

06770652

CHARITY NUMBER

1127392

ACCOUNTANTS

Cadence Accounting Ltd
Chartered Accountants
Suite 3
157 Station Road East
Oxted
Surrey
RH8 0QE

The Merry Opera Company Ltd

**ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

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The Merry Opera Company Ltd

**FOR THE YEAR ENDED 31/12/2023
TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31/12/2023.

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive attention to opera.

STRUCTURE GOVERNANCE AND MANAGEMENT

Public Benefit:

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements & Performance:

In 2023, we created 'Cinderella23', a production based upon the various versions of the fairy-tale and written and directed for us by John Ramster. We planned to tour this to 10 venues with 11 performances but had to cancel two performances owing to bouts of Covid in the cast. Nevertheless, we delighted audiences, who clearly enjoyed the unusual and comic takes on the well-known story set to a clever mix of music from Handel to Jerome Kern. Our singers were pleased, too, for the staging, the different genres of music, the dialogue and the dancing all helped them develop their talents and build their CVs.

After a Covid induced break of 3 years, we revived our staged production of Handel's Messiah, with 19 performances spread across the Spring and Winter. Once again this production proved its worth to both audiences and singers, and we plan further tours in 2024 and beyond. We are grateful to the Foyle Foundation for their support.

We created a programme based on our 2021/22 Mikado production and took it in January to a school in Corby for five workshops and a stage performance in the town's theatre. It proved a success with the students and the school, although the students were disheartened that, despite much publicity, not many of their friends and family (in some cases none) attended the showcase performance.

In 2024 we will be touring a production of the Magic Flute with just seven singers. We also have some gala shows booked and are working on taking the Messiah abroad in the winter.

Financial review:

The result for the year was a deficit in unrestricted funds of £11,996 (2021: deficit of £1,744) and the deficit carried forward amounted to £10,441.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, if there is a significant drop in funding, they will be able to continue the charity's current activities while consideration be given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure & Governance:

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Merry Opera Company Ltd

FOR THE YEAR ENDED 31/12/2023
TRUSTEES' REPORT

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M. E. D. de Styrcea

Mrs A. F. Hill

Mrs H. C. Woodhouse (appointed 17th May 2022)


Ms L. Booty (appointed 17th May 2022)

Mr C. G. Besley (appointed 17th May 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 11/3/24...



Mrs. A F Hill
Trustee

The Merry Opera Company Ltd

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MERRY OPERA COMPANY LTD

I report on the accounts of the company for the year ended 31/12/2023 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

Cadence Accounting

.....
Date:

Cadence Accounting Ltd
Chartered Accountants
Suite 3
157 Station Road East
Oxted
Surrey RH8 0QE

The Merry Opera Company Ltd

**Statement of Financial Activities
for the year ended 31/12/2023**

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	-	-	<u>131,875</u>	<u>70,403</u>
Total Income and endowments	<u>-</u>	<u>-</u>	<u>131,875</u>	<u>70,403</u>
Expenses				
Costs of generating funds				
Expenditure on Raised funds	-	-	127,268	74,706
Expenditure on Charitable activities	-	-	<u>12,867</u>	<u>7,693</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>140,135</u>	<u>82,399</u>
Net gains on investments				
Net Income	-	-	(8,260)	(11,996)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	<u>-</u>	<u>-</u>	<u>(8,260)</u>	<u>(11,996)</u>
Total funds brought forward	<u>-</u>	<u>-</u>	<u>(2,181)</u>	<u>9,815</u>
Net funds carried forward	<u>-</u>	<u>-</u>	<u>(10,441)</u>	<u>(2,181)</u>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

lh

The Merry Opera Company Ltd

BALANCE SHEET AT 31/12/2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	-	53
Cash at bank and in hand		<u>8,220</u>	<u>23,704</u>
		8,220	23,757
CREDITORS: Amounts falling due within one year			
	4	<u>18,661</u>	<u>25,938</u>
NET CURRENT LIABILITIES			
		<u>(10,441)</u>	<u>(2,181)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(10,441)</u>	<u>(2,181)</u>
CAPITAL AND RESERVES			
Unrestricted funds			
Unrestricted funds	6	<u>(10,441)</u>	<u>(2,181)</u>
		<u>(10,441)</u>	<u>(2,181)</u>

For the year ending 31/12/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of trustees on and signed on their behalf by

11/3/2024
Date:

Mrs. A F Hill
Trustee



**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

1. ACCOUNTING POLICIES

1h. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

The Merry Opera Company Ltd

2. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	-	1

3. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	-	53
	<u>-</u>	<u>53</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	9,640	8,000
Trade creditors	6,464	7,868
Taxation and social security	307	-
Other creditors	2,250	10,070
	<u>18,661</u>	<u>25,938</u>

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/12/2023 there were 6 members.

6. UNRESTRICTED FUNDS

Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Carried Forward
£	£	£	£	£
(2,181)	131,875	(140,109)	-	(10,441)
<u>(2,181)</u>	<u>131,875</u>	<u>(140,109)</u>	<u>-</u>	<u>(10,441)</u>

7. RESTRICTED FUNDS

There were no restricted funds in the year.

8. GOING CONCERN

The loss in the year of £11,996 (2021: £1,744) has led to negative funds carried forward of £2,181 (2021: positive funds carried forward of £9,815).

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of these accounts by means of financial support.

The Merry Opera Company Ltd

**Incoming Resources
for the year ended 31/12/2023**

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Charitable Activity		
From Charitable Activities	17,723	248
Charitable activities	63,888	38,074
Grants	<u>37,046</u>	<u>26,180</u>
	118,657	64,502
	<u>131,875</u>	<u>70,403</u>
	<u>131,875</u>	<u>70,403</u>

The Merry Opera Company Ltd

Expenses
for the year ended 31/12/2023

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Performers and other fees	123,817	71,856
Other production costs	3,451	2,850
	<u>127,268</u>	<u>74,706</u>
	<u>127,268</u>	<u>74,706</u>
Charitable Activities		
Performers and other fees		
Resources Expended Charitable Activities	5,740	3,602
Computer costs	719	1,017
Motor and travelling	1,651	-
Insurance	624	692
Stationery & office supplies	584	808
Bank charges	6	(99)
	<u>9,324</u>	<u>6,020</u>
Governance Costs		
Independent examination	1,200	1,200
Accountancy	2,343	473
	<u>3,543</u>	<u>1,673</u>
	<u>140,135</u>	<u>82,399</u>

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Registered number: 06770652

Charity number: 1127392

The Merry Opera Company Ltd

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2022**

The Merry Opera Company Ltd

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2022**

TRUSTEES

Mrs Z. E. Koder
Mr M. E. D. de Styrcea Mrs
A. F. Hill
Mr C. Besley
Ms L. Booty
Mrs H. Woodhouse

SECRETARY

Matthew Quirk

REGISTERED OFFICE

Vexour Farm
Hampkins Hill Road
Chiddingstone Edenbridge
Kent
TN8 7BB

COMPANY NUMBER

06770652

CHARITY NUMBER

1127392

ACCOUNTANTS

Cadence Accounting Ltd
Suite 3
157 Station Road East
Oxted
Surrey
RH8 0QE

The Merry Opera Company Ltd

**ACCOUNTS
FOR THE YEAR ENDED 31/12/2022**

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The Merry Opera Company Ltd

FOR THE YEAR ENDED 31/12/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive attention to opera.

STRUCTURE GOVERNANCE AND MANAGEMENT

Public Benefit:

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements & Performance:

In 2022, We staged two tours of Gilbert & Sullivan's Mikado in the Spring and Autumn including one outdoor performance. The final performance in October was with the Worthing Philharmonic, which gave our cast the chance to sing with a full-sized orchestra.

We had planned to revive our staged production of Handel's Messiah in November / December, but eventually delayed it until Spring 2023. The Foyle Foundation, who gave us a grant of £5,000 towards our 2022 autumn Mikado and Messiah tours, kindly agreed to let us carry forward the Messiah element into the next financial year.

We delivered three gala performances in 2022: one in June at the Beaminster Festival, one in September to celebrate the 200th year anniversary of a church in Mitcham and one in St. Martin's-in-the-Fields on New Year's Eve.

Planning for the future, we commissioned our director to write 'Cinderella23' - the Merry Opera take on the classic fairy-tale - for touring in Spring and Summer 2023, and completed auditions for this production and for the Messiah Spring revival.

Upon the retirement of Mrs Zai Koder, Michael de Styrcea kindly agreed to take over the chairmanship of Trustees, and we appointed three new Trustees in May.

Financial review:

The result for the year was a deficit in unrestricted funds of £11,996 (2021: deficit of £1,744) and the deficit carried forward amounted to £2,181.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, if there is a significant drop in funding, they will be able to continue the charity's current activities while consideration be given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure & Governance:

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

The Merry Opera Company Ltd

FOR THE YEAR ENDED 31/12/2022
TRUSTEES' REPORT

Mrs Z. E. Koder (resigned 17th May 2022)

Mr M. E. D. de Styrcea

Mrs A. F. Hill

Mrs H. C. Woodhouse (appointed 17th May 2022)

Ms L. Booty (appointed 17th May 2022)

Mr C. G. Besley (appointed 17th May 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 09/03/2023



.....
Mrs. A F Hill
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MERRY OPERA COMPANY LTD

I report on the accounts of the company for the year ended 31/12/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

Cadence Accounting

.....
Cadence Accounting Ltd
Chartered Accountants

Date: 09/03/23

The Merry Opera Company Ltd

**Statement of Financial Activities
for the year ended 31/12/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	70,403	-	70,403	64,785
Total Income and endowments	70,403	-	70,403	64,785
Expenses				
Costs of generating funds				
Expenditure on Raised funds	74,706	-	74,706	61,200
Expenditure on Charitable activities	7,693	-	7,693	5,329
Total Expenses	82,399	-	82,399	66,529
Net gains on Investments				
Net Income	(11,996)	-	(11,996)	(1,744)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	(11,996)	-	(11,996)	(1,744)
Total funds brought forward	9,815	-	9,815	11,559
Net funds carried forward	(2,181)	-	(2,181)	9,815

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Merry Opera Company Ltd

BALANCE SHEET AT 31/12/2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	53	-
Cash at bank and in hand		<u>23,704</u>	<u>12,954</u>
		23,757	12,954
CREDITORS: Amounts falling due within one year	4	<u>25,938</u>	<u>3,139</u>
NET CURRENT (LIABILITIES) / ASSETS		<u>(2,181)</u>	<u>9,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,181)</u>	<u>9,815</u>
CAPITAL AND RESERVES			
Unrestricted funds	6		
Designated funds		<u>(2,181)</u>	<u>9,815</u>
		<u>(2,181)</u>	<u>9,815</u>

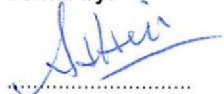
For the year ending 31/12/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 09/03/2023 and signed on their behalf by:



.....
Mrs. A F Hill
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	1	2

No employee received remuneration of more than £60,000.

The Merry Opera Company Ltd

3. DEBTORS	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	<u>53</u>	<u>-</u>
	<u><u>53</u></u>	<u><u>-</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Bank loans and overdrafts	8,000	-
Trade creditors	7,868	-
Taxation and social security	-	1,788
Other creditors	<u>10,070</u>	<u>1,351</u>
	<u><u>25,938</u></u>	<u><u>3,139</u></u>

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2022 there were members.

6. UNRESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£
9,815	70,403	(82,399)	-	(2,181)
<u>9,815</u>	<u>70,403</u>	<u>(82,399)</u>	<u>-</u>	<u>(2,181)</u>

7. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

Specific performances fund

A restricted fund is maintained for grants received for specific performances

8. GOING CONCERN

The loss in the year of £11,996 (2021: £1,744) has led to negative funds carried forward of £2,181 (2021: positive funds carried forward of £9,815).

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of these accounts by means of financial support.

The Merry Opera Company Ltd

**Incoming Resources
for the year ended 31/12/2022**

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Charitable Activity		
From Charitable Activities 1	248	-
Charitable activities	38,074	17,338
Grants	<u>26,180</u>	<u>47,447</u>
	64,502	64,785
	<u>70,403</u>	<u>64,785</u>
	<u>70,403</u>	<u>64,785</u>

The Merry Opera Company Ltd

**Expenses
for the year ended 31/12/2022**

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Performers and other fees	71,856	58,785
Other production costs	2,850	2,415
	<u>74,706</u>	<u>61,200</u>
	<u>74,706</u>	<u>61,200</u>
Charitable Activities		
Performers and other fees		
Resources Expended Charitable Activities 21	3,602	358
Computer costs	1,017	894
Insurance	692	392
Stationery & office supplies	808	1,755
Bank charges	(99)	207
	<u>6,020</u>	<u>3,606</u>
Governance Costs		
Independent examination	1,200	1,200
Accountancy	473	523
	<u>1,673</u>	<u>1,723</u>
	<u>82,399</u>	<u>66,529</u>

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Registered number: 06770652
Charity number: 1127392

The Merry Opera Company Ltd

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2021**

Prepared By:
Southworth and Co Ltd
Chartered Accountants
Treasures
Four Elms Edenbridge
TN8 6NE

The Merry Opera Company Ltd

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2021**

TRUSTEES

Mrs Z E Koder

Mr. M E D de Styrcea

Mrs. A F Hill

SECRETARY

Matthew Quirk

REGISTERED OFFICE

Vexour Farm

Hampkins Hill Road

Chiddingstone Edenbridge

Kent

TN8 7BB

COMPANY NUMBER

06770652

CHARITY NUMBER

1127392

ACCOUNTANTS

Southworth and Co Ltd

Chartered Accountants

Treasures

Four Elms Edenbridge

TN8 6NE

The Merry Opera Company Ltd

ACCOUNTS
FOR THE YEAR ENDED 31/12/2021

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The Merry Opera Company Ltd

FOR THE YEAR ENDED 31/12/2021
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2021

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive attention to opera.

STRUCTURE GOVERNANCE AND MANAGEMENT

Public Benefit:

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements & Performance:

In 2021, despite the Covid pandemic, we staged 13 performances of Gilbert & Sullivan's Mikado in the autumn, extending our touring areas further into Northamptonshire and for the first time into Dorset. Audience sizes were as unpredictable as ever – although this time venues which previously had attracted big audiences were eclipsed by those where audiences had in the past been smaller. Much of this we think was due to different management styles of the venues, with local authority-run theatres the least successful. Nevertheless, the production was so well received that we will be reviving it in both the Spring and Autumn of 2022. Our foray into Dorset attracted further business booked for 2022. We also delivered two gala concerts around Christmas 2021.

Financial review:

The result for the year was a deficit in unrestricted funds of £3,497 (2020: surplus of £3,497) and the surplus carried forward amounted to £9,815.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, if there is a significant drop in funding, they will be able to continue the charity's current activities while consideration be given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure & Governance:

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs Z. E. Koder

Mr M.E.D. de Styroea

Mrs A.F. Hill

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Merry Opera Company Ltd

FOR THE YEAR ENDED 31/12/2021
TRUSTEES' REPORT

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on ...18/JAN/2022

Mrs. A F Hill
Trustee



INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MERRY OPERA COMPANY LTD

I report on the accounts of the company for the year ended 31/12/2021 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

Date:

Southworth and Co Ltd
Chartered Accountants
Treasurers
Four Elms Edenbridge
TN8 6NE
01732 700670

Southworth and Co Ltd
27/1/2022

The Merry Opera Company Ltd

**Statement of Financial Activities
for the year ended 31/12/2021**

	Unrestric ted funds	Restrict ed funds	2021 Total	2020 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	<u>64,785</u>	-	<u>64,785</u>	<u>110,706</u>
Total Income and endowments	<u>64,785</u>	-	<u>64,785</u>	<u>110,706</u>
Expenses				
Costs of generating funds				
Expenditure on Raised funds	61,200	-	61,200	102,060
Expenditure on Charitable activities	<u>5,329</u>	-	<u>5,329</u>	<u>5,149</u>
Total Expenses	<u>66,529</u>	-	<u>66,529</u>	<u>107,209</u>
Net gains on investments				
Net Income	(1,744)	-	(1,744)	3,497
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	<u>(1,744)</u>	-	<u>(1,744)</u>	<u>3,497</u>
Total funds brought forward	<u>11,559</u>	-	<u>11,559</u>	<u>8,062</u>
Net funds carried forward	<u>9,815</u>	-	<u>9,815</u>	<u>11,559</u>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The Merry Opera Company Ltd

BALANCE SHEET AT 31/12/2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)		-	345
Cash at bank and in hand		<u>12,954</u>	<u>12,767</u>
		12,954	13,112
CREDITORS: Amounts falling due within one year	3	<u>3,139</u>	<u>1,553</u>
NET CURRENT ASSETS		<u>9,815</u>	<u>11,559</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,815</u>	<u>11,559</u>
CAPITAL AND RESERVES			
Unrestricted funds	5		
General fund		<u>9,815</u>	<u>11,559</u>
		<u>9,815</u>	<u>11,559</u>

For the year ending 31/12/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 19/1/22 and signed on their behalf by

.....
Mrs. A F Hill
Trustee



**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2021**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. EMPLOYEES

	2021	2020
	No.	No.
Average number of employees	2	2

The Merry Opera Company Ltd

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	1,788	-
Other creditors	<u>1,351</u>	<u>1,553</u>
	<u>3,139</u>	<u>1,553</u>

4. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/12/2021 there were members.

5. UNRESTRICTED FUNDS

	Brought forward	Incoming resource	Outgoing resource	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>11,559</u>	<u>64,785</u>	<u>(66,529)</u>	<u>-</u>	<u>9,815</u>
	<u>11,559</u>	<u>64,785</u>	<u>(66,529)</u>	<u>-</u>	<u>9,815</u>

6. RESTRICTED FUNDS

	Brought forward	Incoming resource	Outgoing resource	Transfers	Carried forward
	£	£	£	£	£
Specific performances fund					
A restricted fund is maintained for grants received for specific performances					

The Merry Opera Company Ltd

Incoming Resources
for the year ended 31/12/2021

	2021	2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Charitable Activity		
Charitable activities	17,338	74,296
Grants	<u>47,447</u>	<u>36,682</u>
	64,785	110,978
	<u>64,785</u>	<u>110,706</u>
	<u>64,785</u>	<u>110,706</u>

The Merry Opera Company Ltd

Expenses
for the year ended 31/12/2021

	2021	2020
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Performers and other fees	58,785	100,060
Other production costs	2,415	2,000
	<u>61,200</u>	<u>102,060</u>
	<u>61,200</u>	<u>102,060</u>
Charitable Activities		
Performers and other fees		
Resources Expended Charitable Activities 21	358	632
Computer costs	894	1,375
Insurance	392	371
Stationery & office supplies	1,755	1,296
Bank charges	207	(40)
	<u>3,606</u>	<u>3,634</u>
Governance Costs		
Independent examination	1,200	1,200
Accountancy	523	315
	<u>1,723</u>	<u>1,515</u>
	<u>66,529</u>	<u>107,209</u>

THE MERRY OPERA COMPANY

England & Wales - Charity number 1127392

Accounts

Registered number: 06770652

Charity number: 1127392

The Merry Opera Company Ltd

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2020

Prepared By:

Southworth and Co Ltd

Chartered Accountants

Treasures

Four Elms Edenbridge

TN8 6NE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2020**

TRUSTEES

Mrs Z E Koder

Mr. M E D de Styrcea

Mrs. A F Hill

SECRETARY

Matthew Quirk

REGISTERED OFFICE

Vexour Farm

Hampkins Hill Road

Chiddingstone Edenbridge

Kent

TN8 7BB

COMPANY NUMBER

06770652

CHARITY NUMBER

1127392

ACCOUNTANTS

Southworth and Co Ltd

Chartered Accountants

Treasures

Four Elms Edenbridge

TN8 6NE

ACCOUNTS
FOR THE YEAR ENDED 31/12/2020

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FOR THE YEAR ENDED 31/12/2020

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2020

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the education and to promote the appreciation and enjoyment of the public in music, theatre and the performing arts with particular but not exclusive .

STRUCTURE GOVERNANCE AND MANAGEMENT

Public Benefit:

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements & Performance:

In 2020 we staged 17 performances of Mozart's Don Giovanni, extending our touring areas into Northamptonshire, Milton Keynes and Essex before the tour was cut short by the Covid-19 pandemic. We had to cancel the final three performances of Don Giovanni and the entire spring tour (seven performances) of our staged production of Handel's Messiah. We also abandoned the planned autumn tours. As at December 31st, we remain in hibernation, planning tours for 2021 which we will deliver depending on Covid restrictions.

Financial review:

The result for the year was a surplus in unrestricted funds of £3,497 (2019: deficit of £15,861) and the surplus carried forward amounted to £11,559.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, if there is a significant drop in funding, they will be able to continue the charity's current activities while consideration be given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place providing reasonable assurance against fraud and error.

Structure & Governance:

The charity is controlled by its governing document, a deed of Trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs Z. E. Koder

Mr M.E.D. de Styrcea

Mrs A.F. Hill

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

FOR THE YEAR ENDED 31/12/2020

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 16/03/2021

Mrs. A F Hill
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MERRY OPERA COMPANY LTD

I report on the accounts of the company for the year ended 31/12/2020 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

.....

Date: 16/03/2021

Southworth and Co Ltd
Chartered Accountants
Treasurers
Four Elms Edenbridge
TN8 6NE
01732 700670

**Statement of Financial Activities
for the year ended 31/12/2020**

	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	110,706	-	110,706	200,714
Total Income and endowments	110,706	-	110,706	200,714
Expenses				
Costs of generating funds				
Expenditure on Raised funds	102,060	-	102,060	199,373
Expenditure on Charitable activities	5,149	-	5,149	17,202
Total Expenses	107,209	-	107,209	216,575
Net gains on investments				
Net Income	3,497	-	3,497	(15,861)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	3,497	-	3,497	(15,861)
Total funds brought forward	8,062	-	8,062	23,923
Net funds carried forward	11,559	-	11,559	8,062

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The Merry Opera Company Ltd

BALANCE SHEET AT 31/12/2020

	Notes	2020 £	2019 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	345	5,515
Cash at bank and in hand		12,767	44,606
		<u>13,112</u>	<u>50,121</u>
CREDITORS: Amounts falling due within one year	4	<u>1,553</u>	<u>42,059</u>
NET CURRENT ASSETS		<u>11,559</u>	<u>8,062</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,559</u>	<u>8,062</u>
CAPITAL AND RESERVES			
Unrestricted funds			
General fund	6	<u>11,559</u>	<u>8,062</u>
		<u>11,559</u>	<u>8,062</u>

For the year ending 31/12/2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 16/03/2021 and signed on their behalf by

.....
Mrs. A F Hill
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2020**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. EMPLOYEES

	2020	2019
	No.	No.
Average number of employees	2	2

3. DEBTORS

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	-	4,023
Other debtors	-	1,492
	-	5,515
	-	5,515

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	40,506
Other creditors	1,553	1,553
	1,553	42,059
	1,553	42,059

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2020 there were members.

6. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	8,062	110,706	(107,209)	-	11,559
	8,062	110,706	(107,209)	-	11,559
	8,062	110,706	(107,209)	-	11,559

7. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£

Specific performances fund

A restricted fund is maintained for grants received for specific performances

Incoming Resources
for the year ended 31/12/2020

	2020	2019
	£	£
Incoming resources		
Incoming resources from generated funds		
Charitable Activity		
From Charitable Activities 3	74,296	82,220
From Charitable Activities 4	-	7,933
From Charitable Activities 5	<u>22,342</u>	<u>110,561</u>
	96,638	200,714
	<u>110,706</u>	<u>200,714</u>
	<u>110,706</u>	<u>200,714</u>

Expenses
for the year ended 31/12/2020

	2020	2019
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Costs Of Generating Funds Fundraising Trading Costs 2	100,060	194,606
Costs Of Generating Funds Fundraising Trading Costs 4	<u>2,000</u>	<u>4,767</u>
	<u>102,060</u>	<u>199,373</u>
	<u>102,060</u>	<u>199,373</u>
Charitable Activities		
Performers and other fees		
Resources Expended Charitable Activities 21	632	11,392
Computer costs	1,375	428
Insurance	371	585
Stationery & office supplies	1,296	2,132
Bank charges	<u>(40)</u>	<u>87</u>
	<u>3,634</u>	<u>14,624</u>
Governance Costs		
Resources Expended Governance Costs 2	1,200	1,200
Resources Expended Governance Costs 3	315	1,200
Resources Expended Governance Costs 4	<u>-</u>	<u>178</u>
	<u>1,515</u>	<u>2,578</u>
	<u>107,209</u>	<u>216,575</u>