

# Leeds Youth Opera

## Independent examiner's report to the trustees of Leeds Youth Opera

I report to the charity trustees on my examination of the accounts of the charitable company for the period ended 31 August 2021, which are set out on pages 6 to 12.

### Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Signed: .....  .....

Name: Claire Welling

Date: ...29/6/2022.....

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# **Leeds Youth Opera**

Charity number 1139608

A company limited by guarantee number 07302032

## **Annual Report and Financial Statements for the year ending 31 August 2021**

# **Leeds Youth Opera**

## **Annual Report and Financial Statements for the year ending 31 August 2021**

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# Leeds Youth Opera

## Trustees' report for the period ended 31 August 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Malcolm Lynch	Chair	
Paul Staniland		
Steve Limb		
Kevin Paynes		
Christine Limb		
Sarah Rushton		
David Ward		
Nicolas Wayne		Resigned 7 Sept 2020

Music Director and Conductor	John Lyon	
Stage Director	Alex Palmer	Appointed August 2020
Stage Director	Rosie Kat	Appointed February 2021

<b>Patrons</b>	Jim Holmes
	Paul Nilon

<b>Charity number</b>	1139608	Registered in England and Wales
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<b>Company number</b>	07302032	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>
c/o Wrigleys Solicitors	The Co-operative Bank Plc
19 Cookridge Street	PO Box 101
Leeds	1 Balloon Street
LS2 3AG	Manchester M60 4EP

### Independent examiner

Claire Welling

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 July 2010. It is governed by a memorandum and articles of association as amended by special resolution on 15 December 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

The trustees hold monthly board meetings. At these meetings the Trustees discuss and agree the strategy for the year and the programme of events in which the Charity will engage.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the trustees of the charity.

The Trustees have a skills matrix and are currently seeking to add further marketing experience, administration and music education skill gaps among the trustees. The Trustees advertise for these positions in Arts News and Reach Volunteering website

# **Leeds Youth Opera**

## **Trustees' report (continued) for the period ended 31 August 2021**

### **Objectives and activities**

#### **The charity's objects**

The objects are specifically for the public benefit and restricted to the following:

To educate the public and in particular young people within the city of Leeds and elsewhere in the dramatic and operatic arts;

To further the development of public appreciation and taste in the said arts;

In furtherance of these objects but not otherwise

(a) to promote interest in and knowledge of opera repertoire and tradition,

(b) to promote the training of young people in opera craft,

(c) to promote the production of suitable works for young people, and

(d) to promote occasional participation with adult professional and amateur opera groups.

#### **The charity's main activities**

The objective of the Charity is to create a learning environment for young people in Leeds who are interested in vocal, dramatic and orchestral arts and to provide opportunities to learn theatre craft and musicianship through the medium of opera and associated genres.

The Charity draws its students, between the ages of 12 and 25 on joining, following auditions from singers in Leeds and surrounding areas and who wish to combine their love of singing and engage in drama through the dramatic art of opera. Its students come from schools, colleges and universities from across the region and are also drawn from people working in Leeds who wish to continue singing for pleasure at a semi-professional level as with Leeds Festival Chorus and Leeds Philharmonic Chorus. All principal parts are double cast to provide more opportunity and to rest the young voices of the company.

Its activities are therefore quite different from many open access youth song and drama groups in Leeds and surrounding areas.

It combines the talent of these young people with excellent young musicians, predominantly from Leeds, including members of Leeds Youth Orchestra, who audition to play in each operatic production. Younger orchestra members are led by seniors, many of whom are undergraduates or graduates from Leeds University, Royal Northern College of Music, Leeds Conservatoire or other music colleges. In this way university level students obtain experience of being section leaders mentoring the younger players. The Charity seeks to develop future conducting and artistic direction and production talent by providing opportunities for young people in the early stages of their careers to support the Music Director and Stage Director as assistants or act as deputy stage managers, sound engineers, make-up or in other production roles for performances.

Some students with the charity have gone on to develop high profile careers in opera, musical theatre and music administration.

#### **Public benefit statement**

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. LYO's aims are to enhance musical and dramatic development of young people between the ages of 8 and 25 through the medium of opera and musical theatre. LYO's primary focus is on singing, dramatic and musical development of young people between the ages of 11 and 18 but in order to deliver rounded performances engages young people up to the age of 25 for more mature principal and music section positions. It also provides opportunities for undergraduates and graduates to engage in artistic and musical direction. LYO ran a successful open access Summer School in 2019 for 8-16 year olds which led young people into the main company.

## **Leeds Youth Opera**

### **Trustees' report (continued) for the period ended 31 August 2021**

#### **Achievements and performance**

The July 2020 production should have been a production of *The Enchanted Pig* by Jonathan Dove with a libretto by Alasdair Middleton but, after initial rehearsals under conductor John Lyon and Stage Director Rosie Kat, who had been assistant director in *Don Giovanni*, Covid caused the cessation of rehearsals and the cancellation of the performance in July 2020. There was no Summer School in the Summer of 2020 because of Covid.

In September 2020, the company started online tuition with the goal of a production of the *Magic Flute* by Mozart online. The online singing tuition by John Lyon with repetiteur Jonathan Drummond was aimed at two groups of the company. For the juniors it was a combination of musical theatre, opera and chorus parts from the *Magic Flute*. Singing tuition went well initially and the medium of zoom permitted young people from as far away as the Netherlands to join in. As the medium was online no charge was made for the tuition. Many of the younger members of the company gradually developed zoom fatigue.

Stage direction was by a new local Stage Director for the company, Alex Palmer who found it difficult to stimulate members of the company online. The company was not ready for an online production in February and it was decided to continue rehearsals with the objective of trying to perform online by the Summer of 2021. Filming of a large part of the production took place in June and July 2021 when Covid restrictions had permitted small gatherings but with members of the company dispersed at the end of July 2021 there were some final scenes to be completed. It is expected the online production will be made available in 2022.

There was a successful Summer School under the tuition of John Lyon and Rosie Kat for 8–16-year-olds.

#### **Future Activities**

The charity was informed in early 2021 that its rehearsal space at Leeds Church Institute would no longer be available and new rehearsal space was required. The Trustees are happy to report that Interplay, the national sensory theatre company based in Armley, Leeds, has offered Leeds Youth Opera rehearsal space and assistance with production as the company recovers from Covid.

The trustees are also pleased that Rosie Kat came back to stage *The Enchanted Pig* in February. The charity has approached its delayed fiftieth anniversary year by commissioning a new opera for young people composed by Lewis Murphy with a libretto by Laura Attridge around the theme of climate change. It was originally intended that it would be performed in July 2021 but it is now the intention to perform it in July 2022. It is the intention of the trustees that alumni will be contacted in the course of the fiftieth year to celebrate the anniversary and be encouraged to donate to the charity.

The charity is looking to refresh trustees to carry on the activities of the charity and bring in more children and young people to experience the excellent singing and drama tuition available through the company.

# Leeds Youth Opera

## Trustees' report (continued) for the period ended 31 August 2021

### Financial review

The net income for the year was £6,224 (2020 net expenditure of £8,286), including £4,165 net income on restricted funds and £2,079 net income on unrestricted funds.

### Reserves policy

The charity's free reserves, excluding fixed assets, at the year-end were £2,863.

The charity's activities rely upon restricted funding. Restricted funds of £8,478 were held at the year end

The trustees aim to maintain sufficient reserve funds to cover between three and six-months operating expenditure.

### Statement of Trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements 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;

- prepare the accounts on a 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 to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed...Malcolm Lynch.... (Trustee)

Name....Malcolm John Lynch.....

Date...29 June 2022.....

# **Leeds Youth Opera**

## **Independent examiner's report to the trustees of Leeds Youth Opera**

I report to the charity trustees on my examination of the accounts of the charitable company for the period ended 31 August 2021, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Signed: Claire Welling.....

Name: Claire Welling

Date: ...29/6/2022.....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW



**Leeds Youth Opera**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the period ended 31 August 2021**

	Notes	2021	<u>12 month period</u> 2021	2021	17 month period 2020
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income from:</b>					
Grants and donations	(2)	2,459	22,000	24,459	27,555
Income from productions		-	-	-	5,246
Memberships and subscriptions		1,385	-	1,385	9,090
Summer school fees		1,791	-	1,791	1,004
<b>Total income</b>		<u>5,635</u>	<u>22,000</u>	<u>27,635</u>	<u>42,895</u>
<b>Expenditure on:</b>					
Artistic Team		-	14,523	14,523	10,520
Sound Engineer		-	-	-	654
Orchestra		-	-	-	9,500
Costumes, props and scores		-	3,333	3,333	2,718
Theatre costs		-	-	-	9,976
Depreciation		126	-	126	-
Royalties and licences		-	-	-	4,011
Facilitators and trainers		500	-	500	3,120
Insurance		805	-	805	1,196
Promotion		-	-	-	1,688
Memberships and subscriptions		-	-	-	1,749
Phone, internet and web hosting		-	-	-	2,301
Independent examination		500	-	500	475
Room hire		864	-	864	1,437
Other costs		-	-	-	449
Other production costs		760	-	760	1,387
<b>Total expenditure</b>		<u>3,555</u>	<u>17,856</u>	<u>21,411</u>	<u>51,181</u>
<b>Net income / (expenditure)</b>		<u>2,079</u>	<u>4,145</u>	<u>6,224</u>	<u>(8,286)</u>
<b>Fund balances brought forward</b>		<u>2,996</u>	<u>4,333</u>	<u>7,329</u>	<u>15,615</u>
<b>Fund balances carried forward</b>	(3)	<u>5,075</u>	<u>8,478</u>	<u>13,553</u>	<u>7,329</u>

All incoming resources and resources expended derive from continuing activities.

# Leeds Youth Opera

## Balance sheet

### as at 31 August 2021

		2021	2021	2021	2020
		Unrestricted	Restricted		Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(4)	379	-	379	505
<b>Total fixed assets</b>		<u>378</u>	<u>-</u>	<u>378</u>	<u>505</u>
<b>Current assets</b>					
Debtors and prepayments	(5)	297	-	297	656
Cash at bank and in hand	(6)	7,262	9,478	16,740	10,757
<b>Total current assets</b>		<u>7,559</u>	<u>9,478</u>	<u>17,038</u>	<u>11,413</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	2,863	-	2,863	1,589
Deferred income		-	1,000	1,000	3,000
<b>Total current liabilities</b>		<u>2,863</u>	<u>1,000</u>	<u>3,863</u>	<u>4,589</u>
<b>Net assets</b>		<u>5,075</u>	<u>8,478</u>	<u>13,553</u>	<u>7,329</u>
<b>Funds</b>					
Unrestricted funds		5,075	-	5,075	2,996
Restricted funds		-	8,478	8,478	4,333
<b>Total funds</b>		<u>5,075</u>	<u>8,478</u>	<u>13,553</u>	<u>7,329</u>

For the year ending 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 29 June 2022.....

Signed: ...Malcom Lynch (Trustee)

Name ...Malcom John Lynch.....

# **Leeds Youth Opera**

## **Notes to the accounts**

### **for the period ended 31 August 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows: Equipment 25%

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Leeds Youth Opera**  
**Notes to the accounts continued**  
**for the period ended 31 August 2021**

2	Grants and donations	2021	2021	2021	2020 17 Months
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
	Leeds Music Education Partnership (LMEP)	-	20,000	20,000	20,000
	Friends of Leeds Youth Opera	-	-	-	2,305
	Emerald Foundation	-	2,000	2,000	3,000
	Fidelio	2,000	-	2,000	-
	Other donations	459	-	459	-
	Leeds Community Foundation	-	-	-	2,250
		<u>2,459</u>	<u>22,000</u>	<u>24,459</u>	<u>27,555</u>

3	Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
		£	£	£	£	£
	LCC LMEP	4,333	20,000	15,856	-	8,478
	Emerald Foundation	-	2,000	2,000	-	-
		<u>4,333</u>	<u>22,000</u>	<u>17,856</u>	<u>-</u>	<u>8,478</u>

**Fund name**

LCC LMEP

**Purpose of restriction**

Funding from the LMEP to provide young people up to the age of 18 with the opportunity to learn singing and drama.

Emerald Foundation

Towards the costs of the repetiteur

4	Tangible assets	Musical Equipment £	Total £
	<b>Cost</b>		
	At 1 September 2020	505	505
	Additions	-	-
	At 31 August 2021	<u>505</u>	<u>505</u>
	<b>Depreciation</b>		
	At 1 September 2020	-	-
	Additions	126	126
	At 31 August 2021	<u>126</u>	<u>126</u>
	At 1 September 2020	505	505
	At 31 August 2021	<u>379</u>	<u>379</u>

5	Debtors and prepayments	2021 £	2020 £
	Prepayments	297	656
		<u>297</u>	<u>656</u>

5	Cash at bank and in hand	2021 £	2020 £
	The Co-operative Bank account	16,740	10,412
	Cash in hand	-	345
		<u>16,740</u>	<u>10,757</u>

**Leeds Youth Opera**  
**Notes to the accounts continued**  
**for the period ended 31 August 2021**

**6 Creditors and accruals**

	2021	2020
	£	£
Creditors	1,013	1,114
Accruals	1,850	475
	<u>2,863</u>	<u>1,589</u>

**7 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**8 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

# Leeds Youth Opera

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the period ended 31 August 2021

	2021	2020	2021	2020	2021	2020
	Unrestricted funds	Unrestricted funds	Restricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	2,459	4,555	22,000	23,000	24,459	27,555
Income from productions	-	5,246	-	-	-	5,246
Memberships and subscriptions	1,385	9,090	-	-	1,385	9,090
Summer school fees	1,791	1,004	-	-	1,791	1,004
<b>Total income</b>	<b>5,635</b>	<b>19,895</b>	<b>22,000</b>	<b>23,000</b>	<b>27,635</b>	<b>42,895</b>
<b>Expenditure</b>						
Artistic team	-	2,653	14,523	7,867	14,523	10,520
Sound Engineer	-	654	-	-	-	654
Orchestra	-	2,628	-	6,872	-	9,500
Costumes, props and scores	-	1,601	3,333	1,117	3,333	2,718
Theatre costs	-	6,285	-	3,691	-	9,976
Royalties and licences	-	4,011	-	-	-	4,011
Depreciation	126	-	-	-	126	-
Facilitators and trainers	500	-	-	3,120	500	3,120
Insurance	805	1,196	-	-	805	1,196
Promotion	-	1,688	-	-	-	1,688
Memberships and subscriptions	-	1,749	-	-	-	1,749
Phone, internet and web hosting	-	2,301	-	-	-	2,301
Independent examination	500	475	-	-	500	475
Room hire	864	1,437	-	-	864	1,437
Other costs	-	449	-	-	-	449
Other production costs	760	1,387	-	-	760	1,387
<b>Total expenditure</b>	<b>3,555</b>	<b>28,514</b>	<b>17,856</b>	<b>22,667</b>	<b>21,411</b>	<b>51,181</b>
<b>Net income / (expenditure)</b>	<b>2,079</b>	<b>(8,619)</b>	<b>4,145</b>	<b>4,783</b>	<b>6,224</b>	<b>(8,286)</b>
<b>Fund balances brought forward</b>	<b>2,996</b>	<b>11,615</b>	<b>4,333</b>	<b>4,000</b>	<b>7,329</b>	<b>15,615</b>
<b>Fund balances carried forward</b>	<b>5,075</b>	<b>2,996</b>	<b>8,478</b>	<b>8,783</b>	<b>13,553</b>	<b>7,329</b>