

Leeds Youth Opera

Charity number 1139608

A company limited by guarantee number 07302032

Annual Report and Financial Statements for the year ending 31 August 2022

Leeds Youth Opera

Annual Report and Financial Statements for the year ending 31 August 2022

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Leeds Youth Opera

Trustees' report for the period ended 31 August 2022

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		Resigned 31 August 2022

Music Director	Tom Mitchell
Stage Director	Anita Adams

Patrons	Jim Holmes
	Paul Nilon

Charity number	1139608	Registered in England and Wales
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Company number	07302032	Registered in England and Wales
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Registered and principal address	Bankers
c/o Wrigleys Solicitors LLP	The Co-operative Bank Plc
3 rd Floor, 3 Wellington Street	PO Box 101
Leeds	1 Balloon Street
LS1 4AP	Manchester M60 4EP

Independent examiner

Simon Bostrom FCIE

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 2022

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 focus of the charity is on students aged 10-19 based in Leeds. The charity draws its students from singers in Leeds and surrounding areas who wish to combine their love of singing and engage in drama through performance in a public show.

This public performance, as if the students were engaged in an opera/musical theatre company, distinguishes the charity from other music engagement in Leeds.

To put on a public performance may require more mature singers from colleges and universities from across the region or working in Leeds who wish to continue singing for pleasure at a semi-professional level.

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 19 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, many of whom have gone on to work with Opera North or other opera companies.

Leeds Youth Opera

Trustees' report (continued) for the period ended 31 August 2022

Achievements and performance

Covid had seriously disrupted the activities of the charity as online tuition had not been engaging and seeking to undertake any activity was exhausting for artistic staff and trustees.

September 2021 saw the re-commencement of rehearsals for the wonderfully comic and musically challenging opera, because of its variety of genres with musical in-jokes, of a production of *The Enchanted Pig* by Jonathan Dove with a libretto by Alasdair Middleton under conductor John Lyon and Stage Director Rosie Kat. It had been intended to produce this in 2020 but Covid had intervened. Fortunately, many of the principals returned for the production, but there was a lower engagement of young people in the company, notwithstanding that free places were offered to many. This show was enthusiastically received with performances at Interplay Theatre before its maximum audiences of 60 people over each of three nights in February 2022.

The trustees had branded 2022 as the postponed 50th Anniversary Year. 10 years before the foundation of Opera North, Leeds Youth Opera had been established, following a Welsh National Opera touring production of *Falstaff*, and shortly afterwards had received the patronage of the then Lord Harewood. The College of Music's Director and leading community musical groups formed the first trustees and even the Queen's Director of Music was involved as a patron to assist with scores and libretto for children.

The trustees had raised funds to commission a new one act opera for young people, *ARC 23*, composed by Lewis Murphy with a libretto by Laura Attridge around the themes of climate change, honesty, trust and confidence. To bring in more young people the trustees sought an additional grant from Leeds Music Education Partnership which it used to hold free outreach workshops at the community venue, Gipton Fire Station as well as enabling many young people to participate at reduced cost. This enabled the charity to involve a diverse group of young children aged 6 years and upwards in the production, giving them a first experience of singing and drama tuition and public performance.

The show was produced at the Carriageworks Theatre in Leeds in July 2022 in the presence of the Lord Mayor. It had been the intention to combine the commissioned show with a 50th Anniversary concert but there had been some administrative confusion on dates which did not coincide, so the 50th Anniversary Concert followed a week later at Morley Town Hall, in the presence of the Morley Lord Mayor. The 50th Anniversary Concert brought back alumni over all of the 50 years, as singers and audience, and included highlights such as the participation of Julian Close, who had a lead role in Richard Strauss's *Ariadne auf Naxos* at the Metropolitan Opera House in New York, in the week following the Concert.

Future Activities

The Trustees are happy to report that Interplay, the national sensory theatre company based in Armley, Leeds, has continued to support Leeds Youth Opera with rehearsal space and assistance with production. Stage Director Anita Adams returned to the charity in November 2021 together with Music Director Tom Mitchell to lead on rehearsals for a production of *Shackleton the Musical*, with music by Simone Chiappi and lyrics by Matthew Knowles to be performed in July 2023.

The charity is looking to refresh trustees and add administrative support 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 2022

Financial review

In the absence of a production in 2021 because of Covid, restricted funds were brought forward to support the artistic team for the two productions in 2022. Leeds Music Education Partnership reduced its core grant by 50% from £20,000 to £10,000 in September 2021.

Leeds City Council has continued to increase costs at its theatre venues, even those which were established for community arts groups, which affects the ability of community arts companies such as Leeds Youth Opera, to use those venues. The grant reduction, combined with lower participation of children in the activities of the charity as it emerged from Covid, led to reduced audiences, which affected the income from productions.

The trustees had sought to reduce costs by the performance of the Enchanted Pig at Interplay Theatre, with maximum audience of 60, against 180 at the Carriageworks Theatre, which is the only community venue with an orchestra pit in Leeds which enabled the production to break even.

The performance of ARC 23, a new opera, at the Carriageworks Theatre, with orchestra led to a production loss of over £7,500. A further loss £1,400 arose because of supporting participation of children in the two productions that year as a way to encourage children to engage in activities after Covid.

The net expenditure for the year was £8,670 (2021 net income of £6,224, including £8,478 net expenditure on restricted funds and £192 net expenditure on unrestricted funds).

Reserves policy

The charity's free reserves, excluding fixed assets, at the year-end were £4,631. The charity's activities rely upon restricted funding.

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.

Leeds Youth Opera

Trustees' report (continued) for the period ended 31 August 2022

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.

Approved by the board of trustees on 26 June 2023:

Malcolm Lynch (Trustee)

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 8 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.

Simon Bostrom FCIE

Date:30/06/2023.....

West Yorkshire Community Accounting Service

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34 Lupton Street
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LS10 2QW

Leeds Youth Opera
Statement of Financial Activities
(including summary income and expenditure account)
for the period ended 31 August 2022

	Notes	2022	2022	2022	2021
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income from:					
Grants and donations	(2)	7,500	12,000	19,500	24,459
Income from productions		6,065		6,065	-
Memberships and subscriptions		1,898	-	1,898	1,385
Summer school fees		-	-	-	1,791
Total income		15,463	12,000	27,463	27,635
Expenditure on:					
Artistic Team		-	20,295	20,295	14,523
Orchestra		4,120	-	4,120	-
Costumes, props and scores		812	-	812	3,333
Theatre costs		6,299	-	6,299	-
Royalties and licences		677	184	861	
Facilitators and trainers		439	-	439	500
Insurance		470	-	470	805
Promotion		450	-	450	-
Phone, internet and web hosting		198	-	198	-
Independent examination		525	-	525	500
Room hire		1,020	-	1,020	864
Other production costs		519	-	519	760
Depreciation		126	-	126	126
Total expenditure		15,656	20,478	36,134	21,411
Net income / (expenditure)		(193)	(8,478)	(8,670)	6,224
Fund balances brought forward		5,075	8,478	13,553	7,329
Fund balances carried forward	(3)	4,883	-	4,883	13,553

All incoming resources and resources expended derive from continuing activities.

Leeds Youth Opera

Balance sheet

as at 31 August 2022

		2022	2022	2022	2021
		Unrestricted	Restricted		Total
		£	£	£	£
Fixed assets					
Tangible assets	(4)	253	-	253	379
Total fixed assets		<u>253</u>	<u>-</u>	<u>253</u>	<u>379</u>
Current assets					
Debtors and prepayments	(5)	1,597	-	1,597	297
Cash at bank and in hand	(6)	9,352	-	9,352	16,740
Total current assets		<u>10,949</u>	<u>-</u>	<u>10,949</u>	<u>17,037</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	6,318	-	6,318	2,863
Deferred income		-	-	-	1,000
Total current liabilities		<u>6,318</u>	<u>-</u>	<u>6,318</u>	<u>3,863</u>
Net assets		<u>4,883</u>	<u>-</u>	<u>4,883</u>	<u>13,553</u>
Funds					
Unrestricted funds		4,883	-	3,664	5,075
Restricted funds		-	-	1,219	8,478
Total funds		<u>4,883</u>	<u>-</u>	<u>4,883</u>	<u>13,553</u>

For the year ending 31 August 2022 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: 26 June 2023

Signed: ...Malcom Lynch (Trustee)

Leeds Youth Opera

Notes to the accounts

for the period ended 31 August 2022

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 2022

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Leeds Music Education Partnership (LMEP)	-	10,000	10,000	20,000
Friends of Leeds Youth Opera	7,000		7,000	-
Emerald Foundation	-	1,000	1,000	2,000
Fidelio	-	-	-	2,000
Other donations	500	1,000	1,500	459
	<u>7,500</u>	<u>12,000</u>	<u>19,500</u>	<u>24,459</u>

3 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC LMEP	8,478	10,000	18,478	-	-
				-	-
Arnold Clark		1,000	1,000	-	-
Emerald Foundation	-	1,000	1,000	-	-
	<u>8,478</u>	<u>12,000</u>	<u>20,478</u>	<u>-</u>	<u>1,219</u>

Fund name

Purpose of restriction

LCC LMEP	Funding from the LMEP to provide young people up to the age of 18 with the opportunity to learn singing and drama.
Arnold Clark	One off donation raised to support 50 th Anniversary Concert
Emerald Foundation	Towards the costs of the repertoire.

4 Tangible assets

	Musical Equipment £	Total £
Cost		
At 1 September 2021	505	505
Additions	-	-
At 31 August 2022	<u>505</u>	<u>505</u>
Depreciation		
At 1 September 2021	126	126
Charge for the year	126	126
At 31 August 2022	<u>252</u>	<u>252</u>
At 1 September 2021	379	379
At 31 August 2022	<u>253</u>	<u>379</u>

Leeds Youth Opera
Notes to the accounts continued
for the period ended 31 August 2022

5 Debtors and prepayments

	2022	2021
	£	£
Receipts in arrears	1,324	-
Prepayments	297	297
	<u>1,621</u>	<u>297</u>

5 Cash at bank and in hand

	2022	2021
	£	£
The Co-operative Bank account	9,352	16,470
	<u>9,352</u>	<u>16,470</u>

6 Creditors and accruals

	2022	2021
	£	£
Creditors	5,013	1,013
Accruals	1,306	1,850
	<u>6,319</u>	<u>2,863</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.