

# WEST GREEN HOUSE OPERA LIMITED

England & Wales · Charity number 1148939

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [07756429](#)

**Registered** 2012-09-12

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

## Contact

---

**Address** West Green House  
Thackhams Lane  
Hartley Wintney  
Hook  
RG27 8JB

**Phone** 01252848676

**Email** [finance@westgreenhouseopera.co.uk](mailto:finance@westgreenhouseopera.co.uk)

**Website** [www.westgreenhouseopera.co.uk](http://www.westgreenhouseopera.co.uk)

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:4.1. TO ADVANCE THE EDUCATION OF THE PUBLIC BY ENCOURAGING THE UNDERSTANDING AND APPRECIATION OF MUSIC AND OPERA, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PRESENTATION OF PUBLIC PERFORMANCES OF OPERA.4.2. TO ADVANCE SUCH OTHER CHARITABLE PURPOSES OR PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** The charity's main objective is to advance the education of the public by encouraging the understanding and appreciation of music and opera, in particular but not exclusively through the presentation of public performances of opera.

## Classification

---

- **How:** Makes Grants To Individuals
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

---

- Hampshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£590,137	£677,710	£162,751	1
2023-11-30	£985,392	£943,808	£250,324	1
2022-11-30	£876,814	£793,799	£208,740	1
2021-11-30	£482,549	£627,044	-	-
2020-11-30	£391,569	£142,937	-	-

## Trustees

---

Name	Role	Appointed
Ann Grafton		2016-11-30
Glenn Charles Hurstfield		2011-10-20
MARYLYN DENISE ABBOTT		2018-02-01
MICHAEL DOUGLAS WHALLEY		2014-01-27

**WEST GREEN HOUSE OPERA LIMITED**

England & Wales - Charity number 1148939

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 07756429 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1148939**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30th November 2024**  
**for**  
**West Green House Opera Limited**  
**(a company limited by guarantee)**

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 30th November 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10 to 11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives are:

To advance and promote the education of the public by performing both works from the standard operatic repertoire as well as little known works which deserve greater publicity.

To encourage the understanding and appreciation of this art form, in particular, but not exclusively, through the presentation of public performances of opera, music, lectures and master classes.

To provide a performance platform for young and emerging artists to hone and perfect their craft at a time when such experience in larger theatres and opera houses is becoming scarce due to the lack of arts funding generally.

To provide mentoring for such young and emerging artists by giving them access, both on the stage and in rehearsal, to established professional singers and directors and the chance to perform with such experienced colleagues in public.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's cultural activities in the staging of opera performances that are made available to the general public at an affordable cost and by the mentoring of young and emerging artists. In particular the charity encourages a younger generation to experience opera by offering any tickets unsold close to the performance date to under 25s at a discounted price of £25.

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Looking back at the last few Trustees' Reports, they always seem to begin by commenting on how bleak and unstable everything is, both at home and abroad. Sadly, 2024 is no different with the escalation of the tragedy that is Israel and Palestine, the General Election at home which produced the almost inevitable result and the seemingly nonsensical Presidential race in the USA resulting in a second term for Donald Trump. Against that backdrop, it has become ever more difficult to ensure that music and the performing arts remain alive and vibrant and even more essential for distracting us and preserving our musical culture and heritage.

Will the new Government recognise this and give the Arts the support it so desperately needs to stay alive? Will the closure of so many smaller arts organisations which receive no public funding be stemmed? So far, the invaluable Theatre Production Tax Credits scheme introduced by the former Government has survived the first Budget but, given the gigantic financial black hole the Government keeps telling the people it has inherited from its predecessors, the continuing high interest rates and record consumer prices, there is a genuine fear that yet another lifeline for the ailing Arts sector will be axed. And until those in power who can make a difference recognise that the Arts are absolutely vital to our development and advancement as a species, privately funded arts charities will continue to struggle to survive and therefore, so too will those artists who rely heavily on such charities for work experience in the early days of their careers.

Against this backdrop, West Green House Opera faced another tough year, exacerbated by the unexpected withdrawal of funding from one of our major donors, albeit, we hope, temporarily and for reasons outside their control. Add to that the continuing unpredictability of the British weather and its impact on outdoor performances and it seemed we were facing the perfect storm. So, shortly after Easter, some tough decisions had to be made by the Board in order to ensure our 2024 Season could go ahead as planned and that the contracts already entered into with our artists, musicians, creatives and operational support staff could be honoured and in full.

The shortfall in our budgeted income was substantial but the Board rose to the occasion and donated funds to meet half of the deficit with the balance and more coming from our incredibly generous patrons, friends and supporters. This together with the ingenuity of our Technical Director, Neil Daykin and his team, meant we were able to fulfil all of our financial and artistic obligations. Nevertheless, in order to keep costs down, a decision was taken by the Board not to perform on the Lake this Season; instead spending our money on retaining the very highest of performance and production standards for which we have been regularly applauded rather than giving priority to the aesthetics of the venue and thereby risk compromising on the quality of offering our customers have come to expect of us.

Fortunately, we are blessed in that West Green offers multiple areas within which the Opera can be staged and those stalwarts who have been coming to West Green for many years will recall it all began in the Green Theatre on the tiered lawns on the West facing side of the House. As we grew and the need for proper cast and crew facilities became pressing, we moved to the Meadow beyond the ornate wrought iron gates at the end of the Green Theatre. Then, forced by Covid to perform with greater personal space for our audience and in the open air, we moved to the truly beautiful setting of the Lakefield and to which we hope to return in future Seasons.

In the meantime, the Lakefield once again became the ideal setting for picnics during the long interval, ever hopeful we might enjoy the perfect English Summer. However, just in case, the usual shared undercover Pavilion was available and for private dining under the stars, the beautiful Raj Tents were erected in various picturesque spots around the Lakefield. For the first time since the Covid epidemic, the 2024 Season also saw the return of Fine Dining in the charming environs of the recently refurbished Tea Rooms. We were also excited to launch our Opera Club where Members could enjoy a range of privileges: from a dedicated and comfortably appointed Club House environment situated in the Greenhouses, to sparkling wine and canapés on arrival and various delicious platters for the long interval.

So, all in all, as we approach 25 years of West Green House Opera, it was perhaps fitting (and financially prudent) that we chose to revisit those original Garden roots where it all began; in the Green Theatre and with the Lakefield once again becoming the picnic and al fresco dining paradise it always was.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

We were truly delighted to welcome the BBC Concert Orchestra to West Green for its Opening Night Gala, an event which was recorded by the BBC broadcast on Radio 3 in December 2024. Conducted by one of our "regulars", Maestro John Andrews, this renowned Orchestra was the superb musical cushion for two of our brightest and most popular young British opera stars, Nicky Spence and Soraya Mafi. Now enjoying truly international careers, Nicky and Soraya are much sought after throughout the opera world. Nicky made his very youthful debut with West Green in 2009 in "Pyramus and Thisbe" and returned in 2010 to sing Macheath in "The Beggar's Opera". Even then we knew this was a world class tenor in the making! Many of the audience that night remembered Soraya's enchanting West Green debut performances a few years ago as Despina in "Cosi Fan Tutte". Soraya wowed the West Green audition panel with her musicality and maturity of performance, despite it being not long after completing her training and fresh from winning the Overseas League Prize and claiming her place on the Harewood Young Artists Programme at English National Opera.

Those who came in 2023 to see Richard Studer's critically and publicly acclaimed production of Sondheim's "Sweeney Todd" will understand how excited we were to see what he did with Verdi's final masterpiece, "Falstaff"; combining some of Verdi's most sublime music with the genius of Shakespeare's incomparable comedy. Fully staged and with the orchestra under the baton of Maestro Jon Lyness, this proved to be a truly memorable first weekend in the 2024 Season.

So popular was Oz Clarke's Early Music evening in 2023 on the theme of beer and wine through the centuries, we invited him back for another alcohol-infused early musical journey but this time with Gin as its theme. As Oz told his capacity audience, Gin has been around longer than we might think and has been lauded and lamented in song through the ages; and what once was "mother's ruin" has become the multi varietal tippie of choice for millions today. And not to be outdone, one of the Gin's on offer that evening was our own West Green House label made with fruits and botanicals from the Gardens.

Celebrating the 100th anniversary of the death of that Titan of opera, Giacomo Puccini, we were proud to present an evening of the great composer's work, concentrating on the women in his operas. The first part of the evening was a showcase of some of the most famous and sublime arias Puccini wrote for his heroines, hosted by the revered musicologist, Peter Medhurst. As evening fell and an almost religious hush descended over West Green, we presented the jewel in the crown of Puccini's "Il Trittico", the tragic story of the young nun with a secret. "Sister Angelica", abandoned by her aristocratic family and haunted by her past, thinks she has found peace with her fellow sisters in their Convent until a fateful visit brings her sanctuary crashing down around her. With the renowned John Ramster directing the Sisters and the rising British soprano Jennie Stafford singing magnificently the monumental title role, we witnessed our first standing ovation ever at West Green with the critics unanimous in their praise.

As usual, we again showcased the best of our young talent from the 2024 Season's performances in our ever popular weekend afternoon concerts. Many who took part are at the very beginning of their careers and either take the smaller roles in the main productions or are part of the indispensable cover programme which, once again, was funded by one of our most loyal patrons.

Our final weekend saw a fantastic new production of Rossini's evergreen comedy masterpiece, "The Barber of Seville" under the expert baton of another hugely popular West Green regular, Matthew Kofi Waldren. Brimming over with the most fizzing and famous of arias, our new production designed by Laura Jane Stanfield and directed by Victoria Newlyn boasted a truly stellar cast, giving their all in the classic tale of emotional subterfuge and deception in pursuit of true love.

In 2024, we also welcomed to the West Green Family, a new Artistic Director, Thomas Elwin. No stranger to West Green, Tom sang the role of Lensky in our 2022 production of "Eugene Onegin". Bringing a unique blend of experience from both sides of the footlights, Tom's engaging, friendly personality and innovative approach of encouraging both singers and creatives to think beyond their actual performances and to embrace the West Green experience generally quickly garnered much praise from all involved.

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

In this most difficult of years, the Board expressed its profound gratitude to the irreplaceable Jane Mossop, the first port of call for many of our guests coming to West Green. Similarly for our Technical Director, Neil Daykin and his team who worked tirelessly and ingeniously to make sure the hurdles mentioned earlier were overcome, leaving us in excellent shape and against all the odds. To this roster of often unsung heroes must be added our amazing volunteers, the famous West Green Opera Angels. Without them on hand before, during and after every performance, we just could not function as seamlessly as we do. Our Founder and gardener extraordinaire, Marylyn Abbott and her team, again rose to the challenge of waterlogged lawns and totally unpredictable flowering seasons and triumphantly delivered the incredible illuminated Gardens which remain an integral part the USP which is West Green House Opera.

**Fundraising activities**

Due to the loss of a major annual donation, immediate fund raising efforts had to begin in April 2024 to see if the deficit left by this unfortunate but unavoidable withdrawal of support could restore the charity's finances to a level where the Board was confident it could meet our financial commitments as they fell due. If there had been any doubt, the Season would have been cancelled. Accordingly, we were not able to wait for the patron renewals and the profits from the annual fundraising gala which all happen much later in the Season. To this end, every Board Member made a significant donation and on the back of that, we went out to our patrons, friends and supporters as well as to our regular ticket buyers to ask for their assistance, however small. The response was magnificent and indeed donations were received from many who were coming to West Green for the first time in 2024.

The Board decided it would be wrong to ask those donors to contribute again by buying tickets for and bidding for prizes at the usual Annual Gala Dinner this year so instead, sponsored by a member of our Advisory Council, we hosted a private thank you dinner at the RAC for our most generous supporters which resulted in significant pledges of financial support for our Silver Anniversary Season in 2025. We also staged our first Carol Concert in London which proved so popular, it is now almost certainly going to become a fixture in each Season's fundraising calendar.

**FINANCIAL REVIEW**

**Financial review**

During the year the charity had total incoming resources of £590,137 (2023 - £985,392). The majority of this decrease is due to the lack of the highly successful visits to Milan and gala at Vintner's Hall which took place in 2023. There was an overall reduction in donations received, as in 2023 donations increased due to some extremely generous donations from a number of individuals and trusts. Unfortunately there was a decrease in ticket income together with a decrease in the claim for Theatre Tax Relief. This was the third and final year when the relief was claimed at the enhanced rate of 45%. In future, the rate for non-touring performances will be set at 40%.

Offsetting the decreased income, however, there was a decrease in costs, particularly in respect of the costs of the opera performances. There was still, however, a deficit on the General Fund of £87,573 (2023 surplus £41,584). In the year ended 30th November 2023 the donors of the remaining funds made for the new theatre project amounting to £88,554, agreed that these funds may be transferred to the General Fund resulting in a surplus to be carried forward to future years on the General Fund as at 30th November 2024 of £43,192 (2023 - cumulative surplus £130,765). Further details of the charity's income and expenditure for the year are shown in the statement of financial activities and the accompanying notes.

**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 months 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 activities while consideration is given to ways in which additional funds may be raised.

Although the level of reserves improved in 2023, particularly following the transfer from the New Theatre Fund as mentioned above, the charity has been unable to maintain the above policy due to the deficit incurred in 2024. Unrestricted reserves as at 30th November 2024 represented approximately one months expenditure based on expenditure in the year ended 30th November 2024. The trustees are actively seeking to address this situation by seeking additional donors and by increasing the number of fund raising events.

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

**FINANCIAL REVIEW**

**Principal risks and uncertainties**

The principal risk normally faced by the Charity relates to the potential loss of the donations which enable the Charity to continue to stage the operatic performances each year. In particular the Charity is reliant on a relatively small number of major donors. The trustees are endeavouring to widen the donor base of the Charity in order to mitigate this risk.

**FUTURE PLANS**

Despite the entirely unpredictable weather during the entire performance period at West Green in July 2023, the Season was again another critically acclaimed success, especially our own production of "Sweeney Todd" which garnered rave reviews. This suggests we might make future seasons even more eclectic for our audiences.

Once again, we have decided to revise the audience seating arrangements to ensure maximum enjoyment for all, irrespective of the cost of the chosen seat. The cabaret style pavilion which proved so successful (and necessary) immediately after the Covid epidemic has served its purpose and will be replaced with a more traditional, theatre style seating, with everyone having perfect sight lines of the stage. The structure will, as always, ensure our audience is dry and under cover in case there's a repeat of the 2023 weather.

2025 sees West Green House Opera's 25th Anniversary; a landmark in the charity's history. To mark the occasion, we have pulled out all the stops, culminating in the return of the BBC Concert Orchestra to play for our very special Opera Gala on the evening of 25th July 2025.

True to our aim to educate our public as well as providing a platform for young and emerging artists, we are once again opening the Season with a rarity; the seldom performed but totally exquisite "I Capuleti e I Montecchi", Bellini's operatic version of the much loved Shakespeare romantic tragedy "Romeo & Juliet". As ever, the main roles will be taken by young British talent conducted by the up and coming English maestro, John Andrews.

Our two fully staged and exclusively West Green productions are Verdi's early masterpiece "Macbeth", based on Shakespeare's famous "Scottish Play" and a real vocal platform for the mostly Welsh cast, followed by "Don Pasquale" which showcases Donizetti's comic genius to the full, combining a mix of absurd characters and dazzling music. Both productions are directed and conducted by West Green regulars, Richard Studer and Jon Lyness.

Continuing our Shakespearian theme and returning by popular demand, Oz Clarke and Armonica offer a truly unique presentation, combining Purcell's sublime music from "The Fairy Queen" with Shakespeare's much loved comedy, "A Midsummer Night's Dream". There may even be a Tudor themed cocktail or two to make it a Night to remember!

In 2025 we also combine forces with the National Opera Studio with two daytime concerts by the most gifted of their students and a chance for our audience to see the stars of tomorrow. Thanks to the sponsorship of a generous sponsor, we hope this partnership will become a fixture in our July calendar.

The jewel in the crown of the Silver Anniversary celebrations is the Opera Gala with the BBC Concert Orchestra and starring the great Albanian soprano, Ermonela Jaho. Internationally acclaimed by the world's opera press and audiences alike as today's foremost and most celebrated singing actress, Madame Jaho sings in all of the world's great opera houses. Known as a true champion of emerging operatic and musical talent, she will be joined by the young British tenor, Thomas Elwin and conducted by John Andrews. The evening will be hosted by Petroc Trelawny and broadcast live by the BBC.

For the first time and once again unique to West Green, there will be three performance venues to choose from in 2025; the main auditorium in the Green Theatre for the fully staged operas and the Silver Celebration Gala, the Lakeside Pavilion for "The Fairy Queen" and the Lake Stage for the Bellini and the National Opera Studio recitals. And of course, the Gardens and all venues will be magnificently illuminated as night falls.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

**FUTURE PLANS (continued)**

Finally, we are planning a series of more intimate and varied fund raising "celebration" events throughout the year, including an official London based Press Launch of the Silver Anniversary Season.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles (governing document) and constitutes a company, limited by guarantee.

The charity is run by the trustees listed below. Under the charity's rules the minimum number of trustees that can serve each year is two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees shall be appointed by resolution at a general meeting or by written resolution signed by all the trustees.

**Organisational structure**

The Board of Trustees is the governing body which administers the Charity. All major decisions are made by the Board which meets regularly to discuss and formulate policy and to decide on strategy. A scheme of delegation is in place and day to day responsibilities for the affairs of the Charity rests with a Management Team headed by Jane Mossop (Operations Manager), Michael Whalley (Treasurer, assisted by Jane Mossop) and, Andrea Gawn (Marketing, Membership and Fundraising).

The Operations Manager is authorised to run the day to day affairs of the Charity and has overall responsibility (assisted by Michael Whalley and Andrea Gawn) for the financial health of the Charity. Jane Mossop reports directly to the Trustees on substantive matters relating to budget and risk management.

The Main Board of Trustees also has access to an Advisory Council comprising donors who themselves run successful businesses and who, free of charge, provide the Trustees with commercial advice and commentary as well as opening their own homes and businesses as a source of fundraising for the Charity.

All final decisions relating to finances and budgeting rest with the Chairman, Glenn Hurstfield, in consultation with his fellow Main Board Trustees, Michael Whalley, Ann Grafton, and the owner of West Green House, Marylyn Abbott. The Board is also assisted with all artistic matters by Yvonne Kenny and Marylyn Abbott and by Neil Daykin regarding technical and production matters.

**Trustee induction and training**

Any new trustees would upon appointment be fully briefed and trained by the existing committee and made aware of their responsibilities and duties. Where felt necessary they would be sent to external training courses relevant to their appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
07756429 (England and Wales)

**Registered Charity number**  
1148939

**Registered office**  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2024**

---

**Trustees**

M D Abbott  
G C Hurstfield (Chairman)  
M D Whalley OAM  
A Grafton

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D A Sanders BA (Hons) FCA  
Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Aiton  
Hampshire  
GU34 2YT

**Bankers**

Nat West Bank plc  
176 Fleet Road  
Fleet  
Hampshire  
GU51 4DE

**Solicitors**

Keystone Law  
48 Chancery Lane  
London  
WC2A 1JF

**Operations Manager**

Jane Mossop

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11<sup>th</sup> June 2025 and signed on its behalf by:

G C Hurstfield - Trustee

## Independent Examiner's Report to the Trustees of West Green House Opera Limited

---

### Independent examiner's report to the trustees of West Green House Opera Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2024.

#### Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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.



D A Sanders BA (Hons) FCA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

25<sup>th</sup> June 2025

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30th November 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	241,927	-	241,927	361,936
<b>Charitable activities</b>					
Opera performances	5	343,303	-	343,303	450,830
Activities for generating funds	3	4,873	-	4,873	172,499
Investment income	4	<u>34</u>	<u>-</u>	<u>34</u>	<u>127</u>
<b>Total</b>		<u>590,137</u>	<u>-</u>	<u>590,137</u>	<u>985,392</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	7,145	-	7,145	75,619
<b>Charitable activities</b>					
Opera performances	7	656,292	-	656,292	855,857
Governance costs		<u>14,273</u>	<u>-</u>	<u>14,273</u>	<u>12,332</u>
<b>Total</b>		<u>677,710</u>	<u>-</u>	<u>677,710</u>	<u>943,808</u>
<b>NET INCOME/(EXPENDITURE)</b>		(87,573)	-	(87,573)	41,584
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		130,765	119,559	250,324	208,740
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>43,192</u>	<u>119,559</u>	<u>162,751</u>	<u>250,324</u>

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet**  
**30th November 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	-	119,559	119,559	119,559
<b>CURRENT ASSETS</b>					
Debtors	14	156,153	-	156,153	259,840
Cash at bank and in hand		<u>12,591</u>	<u>-</u>	<u>12,591</u>	<u>28,516</u>
		168,744	-	168,744	288,356
<b>CREDITORS</b>					
Amounts falling due within one year	15	(125,552)	-	(125,552)	(157,591)
		<u>43,192</u>	<u>-</u>	<u>43,192</u>	<u>130,765</u>
<b>NET CURRENT ASSETS</b>					
		43,192	119,559	162,751	250,324
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>43,192</u>	<u>119,559</u>	<u>162,751</u>	<u>250,324</u>
<b>NET ASSETS/(LIABILITIES)</b>					
<b>FUNDS</b>					
	17			43,192	130,765
Unrestricted funds				<u>119,559</u>	<u>119,559</u>
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>162,751</u>	<u>250,324</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet - continued**  
**30th November 2024**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11<sup>th</sup> June 2025 and were signed on its behalf by:

G C Hurstfield - Trustee

The notes form part of these financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 30th November 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(15,959)</u>	<u>24,837</u>
Net cash (used in)/provided by operating activities		<u>(15,959)</u>	<u>24,837</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(27,811)
Interest received		<u>34</u>	<u>127</u>
Net cash provided by/(used in) investing activities		<u>34</u>	<u>(27,684)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>28,516</u>	<u>31,363</u>
Cash and cash equivalents at the end of the reporting period		<u>12,591</u>	<u>28,516</u>

The notes form part of these financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 30th November 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(87,573)	41,584
<b>Adjustments for:</b>		
Depreciation charges	-	477
Interest received	(34)	(127)
Decrease/(increase) in debtors	103,687	(89,597)
(Decrease)/increase in creditors	<u>(32,039)</u>	<u>72,500</u>
<b>Net cash (used in)/provided by operations</b>	<u>(15,959)</u>	<u>24,837</u>

**2. ANALYSIS OF CHANGES IN NET DEBT**

	At 1.12.23	Cash flow	At 30.11.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>28,516</u>	<u>(15,925)</u>	<u>12,591</u>
	<u>28,516</u>	<u>(15,925)</u>	<u>12,591</u>
<b>Debt</b>			
Debts falling due within 1 year	<u>(100,000)</u>	<u>80,000</u>	<u>(20,000)</u>
	<u>(100,000)</u>	<u>80,000</u>	<u>(20,000)</u>
<b>Total</b>	<u>(71,484)</u>	<u>64,075</u>	<u>(7,409)</u>

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with '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) (effective 1st January 2019) - (Charities SORP (FRS 102))', 'The Financial Reporting Standard applicable in the UK and Republic of Ireland - (FRS102)', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis as the trustees have confirmed that they will continue to support the charity for the foreseeable future.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as income either when received or if conditions are attached to the donation then when those conditions have been fulfilled. Donations received from patrons and friends in respect of their membership are treated as income of the period to which the membership relates.

Legacies are accounted for as income when the receipt of the legacy is probable and when the amount receivable can be reliably determined.

Government grants towards expenditure are accounted for as income when the expenditure to which the grant relates has been incurred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Expenses have been incurred in connection with the proposed construction of a demountable stage at West Green House. These expenses have been treated as improvements to property but will not be depreciated until such time as the stage is brought into use.

**Taxation**

The charity is exempt from Corporation Tax on its charitable activities.

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2024

---

1. ACCOUNTING POLICIES - continued

**Taxation**

The charity is claiming Theatre Tax Relief in respect of its operatic performances. This is accounted for on a receivable basis.

**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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	207,194	323,149
Gift Aid	<u>34,733</u>	<u>38,787</u>
	<u>241,927</u>	<u>361,936</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Fundraising activities	4,750	172,031
Royalties and commission	<u>123</u>	<u>468</u>
	<u>4,873</u>	<u>172,499</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>34</u>	<u>127</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2024**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Tickets and other income from opera performances	Opera performances	190,907	214,514
Theatre Tax Relief	Opera performances	<u>152,396</u>	<u>236,316</u>
		<u>343,303</u>	<u>450,830</u>

**6. RAISING FUNDS**

**Other trading activities**

	2024	2023
	£	£
Fundraising trading and other costs	<u>7,145</u>	<u>75,619</u>

**7. CHARITABLE ACTIVITIES COSTS**

Expenses of opera performances £656,292 (2023 - £855,857) represents the direct costs of the opera performances (including advertising and public relations expenses) of £578,993 (2023 - £777,815), rent and service charges payable to West Green House Limited of £36,000 (2023 - £36,000) and support costs, including wages, insurance, computer running costs, telephone costs, bank charges, ticketing commission, sundry expenses and depreciation of tangible fixed assets of £41,299 (2023 - £42,042).

**8. SUPPORT COSTS**

	Governance costs
	£
Governance costs	<u>14,273</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	-	477
Payment to independent examiner	2,350	2,120
Other accountancy fees	<u>6,323</u>	<u>5,252</u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2024**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2024 nor for the year ended 30th November 2023.

**Trustees' expenses**

During the year a total of £Nil (2023: £429) was paid to no (2023: 1) trustees in respect of reimbursement of payments made on behalf of the charity.

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	<u>24,255</u>	<u>24,600</u>
	<u>24,255</u>	<u>24,600</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Management and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	361,936	-	361,936
<b>Charitable activities</b>			
Opera performances	450,830	-	450,830
Activities for generating funds	172,499	-	172,499
Investment income	<u>127</u>	<u>-</u>	<u>127</u>
<b>Total</b>	<u>985,392</u>	<u>-</u>	<u>985,392</u>
<b>EXPENDITURE ON</b>			
Raising funds	75,619	-	75,619
<b>Charitable activities</b>			
Opera performances	855,857	-	855,857
Governance costs	<u>12,332</u>	<u>-</u>	<u>12,332</u>
<b>Total</b>	<u>943,808</u>	<u>-</u>	<u>943,808</u>
<b>NET INCOME</b>	41,584	-	41,584

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	88,554	(88,554)	-
Net movement in funds	130,138	(88,554)	41,584
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	627	208,113	208,740
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,765</u>	<u>119,559</u>	<u>250,324</u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
<b>COST</b>			
At 1st December 2023 and 30th November 2024	<u>201,109</u>	<u>2,993</u>	<u>204,102</u>
<b>DEPRECIATION</b>			
At 1st December 2023 and 30th November 2024	<u>81,550</u>	<u>2,993</u>	<u>84,543</u>
<b>NET BOOK VALUE</b>			
At 30th November 2024	<u>119,559</u>	<u>-</u>	<u>119,559</u>
At 30th November 2023	<u>119,559</u>	<u>-</u>	<u>119,559</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	2,977	9,159
Theatre Tax Relief	152,396	236,316
Prepayments and accrued income	780	14,365
	<u>156,153</u>	<u>259,840</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2024**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other loans (see note 16)	20,000	100,000
Trade creditors	36,752	12,626
Accruals and deferred income	<u>68,800</u>	<u>44,965</u>
	<u>125,552</u>	<u>157,591</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,000</u>	<u>100,000</u>

**17. MOVEMENT IN FUNDS**

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
<b>Unrestricted funds</b>			
General Fund	130,765	(87,573)	43,192
<b>Restricted funds</b>			
New Theatre Fund	119,559	-	119,559
	<u>250,324</u>	<u>(87,573)</u>	<u>162,751</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	590,137	(677,710)	(87,573)
	<u>590,137</u>	<u>(677,710)</u>	<u>(87,573)</u>

**Notes to the Financial Statements - continued**  
for the Year Ended 30th November 2024

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.12.22 £	Net movement in funds £	Transfers between funds £	At 30.11.23 £
<b>Unrestricted funds</b>				
General Fund	627	41,584	88,554	130,765
<b>Restricted funds</b>				
New Theatre Fund	208,113	-	(88,554)	119,559
	<u>208,740</u>	<u>41,584</u>	<u>-</u>	<u>250,324</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	985,392	(943,808)	41,584
	<u>985,392</u>	<u>(943,808)</u>	<u>41,584</u>

With the agreement of the donors, the balance of the New Theatre Fund was transferred to the General Fund during the year ended 30th November 2023. The remaining balance on the New Theatre Fund represents expenditure on preparatory works for the new theatre.

**18. RELATED PARTY DISCLOSURES**

The opera performances and the charity's administrative functions are carried out from West Green House where facilities are shared with West Green House Limited, a company of which Marylyn Abbott (a trustee) is the sole director and shareholder. £36,000 (2023 - £36,000) was paid in the year to West Green House Limited in respect of rent and service charges. £2,470 (2023 - £220) was paid to West Green House Limited in respect of other expenses in connection with the opera performances. During the year the charity received income from West Green House Limited of £Nil (2023 - £1,790) in respect of picnic commission.

During the year the charity received royalties of £123 (2023 - £468) from GP & J Baker Limited a company of which Ann Grafton (a trustee of the charity) is a director. GP & J Baker also purchased an advertisement for £2,562 (2023 - £2,500).

During the year total donations of £41,140 (2023 - £1,350) were received from the trustees. No restrictions were placed on these donations.

**19. SHARE CAPITAL**

The charitable company is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of there being a deficiency on a winding up.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	207,194	323,149
Gift Aid	<u>34,733</u>	<u>38,787</u>
	241,927	361,936
<b>Activities for generating funds</b>		
Fundraising activities	4,750	172,031
Royalties and commission	<u>123</u>	<u>468</u>
	4,873	172,499
<b>Investment income</b>		
Deposit account interest	34	127
<b>Charitable activities</b>		
Tickets and other income from opera performances	190,907	214,514
Theatre Tax Relief	<u>152,396</u>	<u>236,316</u>
	<u>343,303</u>	<u>450,830</u>
<b>Total incoming resources</b>	590,137	985,392
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising trading and other costs	7,145	75,619
<b>Charitable activities</b>		
Wages	24,255	24,600
Direct expenses of opera performances	560,736	758,183
Rent and service charges	36,000	36,000
Insurance	1,443	1,469
Telephone	611	548
Postage and stationery	1,018	1,448
Advertising, printing and artwork	15,669	18,356
Marketing and public relations	2,588	1,276
Ticketing commission	5,463	5,856
Bank charges	8,509	7,644
Depreciation of office equipment	<u>-</u>	<u>477</u>
	656,292	855,857

This page does not form part of the statutory financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2024**

---

	2024	2023
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	8,673	7,372
Legal and professional fees	<u>5,600</u>	<u>4,960</u>
	<u>14,273</u>	<u>12,332</u>
Total resources expended	<u>677,710</u>	<u>943,808</u>
<b>Net (expenditure)/income</b>	<u><u>(87,573)</u></u>	<u><u>41,584</u></u>

This page does not form part of the statutory financial statements

**WEST GREEN HOUSE OPERA LIMITED**

England & Wales - Charity number 1148939

---

# Accounts

---

REGISTERED COMPANY NUMBER: 07756429 (England and Wales)  
REGISTERED CHARITY NUMBER: 1148939

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30th November 2023**  
**for**  
**West Green House Opera Limited**  
**(a company limited by guarantee)**

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 30th November 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10 to 11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives are:

To advance and promote the education of the public by performing both works from the standard operatic repertoire as well as little known works which deserve greater publicity.

To encourage the understanding and appreciation of this art form, in particular, but not exclusively, through the presentation of public performances of opera, music, lectures and master classes.

To provide a performance platform for young and emerging artists to hone and perfect their craft at a time when such experience in larger theatres and opera houses is becoming scarce due to the lack of arts funding generally.

To provide mentoring for such young and emerging artists by giving them access, both on the stage and in rehearsal, to established professional singers and directors and the chance to perform with such experienced colleagues in public.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's cultural activities in the staging of opera performances that are made available to the general public at an affordable cost and by the mentoring of young and emerging artists. In particular the charity encourages a younger generation to experience opera by offering any tickets unsold close to the performance date to under 25s at a discounted price of £25.

The "Aria Club" was introduced in 2018 to encourage those new to Opera or who buy single tickets to attend a performance at West Green.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Just as we thought matters could not get any worse with Russia's invasion of Ukraine, we found ourselves in 2023 also having to deal with the ripple effect of the post Covid economic downturn and the impact of the escalating war on supply chains. It seemed inevitable the USA would go into recession and we would follow suit and although the economic and political experts argued it should be a shallow recession, unfortunately interest rates continued to rise and the cost of living generally remained (and remains) high with the result that many of the population continues to struggle with higher food and energy prices and unattainable mortgages. Sadly, the feel good factor seems a long way off and the serious cuts made by the Arts Council signify even greater financial misery for our young and emerging artists who, following Brexit and the reintroduction of border controls for Brits travelling to Europe, cannot even access the European opera houses and their hugely important "fest" contracts. These are the bread and butter of many of our young artists who rely on this experience, not only to pay their bills but also to help hone their craft by trying out new roles in smaller venues and with guaranteed work for a year or more.

Europe leads the way on this as, unlike the United Kingdom, most large cities have their own opera house, fully equipped and purpose built, and all properly subsidised with a combination of mainstream Government funding and mandatory contributions deriving from the profits of the larger financial institutions and businesses. There are no cries of elitism there as everyone can afford a night at the opera!

Sadly, we choose not to follow their lead and so this forces our Arts organisations to rely more and more heavily on the generosity of private individuals and corporate sponsorship. The result is that even the most well funded Arts organisations, both public and private, are struggling to perform at their usual standard with ticket prices being increased (and often failing to sell) and the number of productions slashed to try and meet the funding shortfall. Even Glyndebourne was forced to cancel its annual touring season due to lack of Government funding and so yet another avenue of vital experience for the cream of our young artists has disappeared. In short, the crisis faced by the Performing Arts and by opera in particular has deepened so that it is now under even greater threat than during the dark days of the pandemic.

Despite this bleak outlook for the Arts, West Green felt it was even more important to try to keep going for the benefit of both the artists and its audiences and this we did in 2023, even though it proved to be our toughest Season yet with the unpredictable weather throughout the performance period adding to the already considerable demands placed on our performers and staff. In addition to the spiralling costs post Covid due largely to the scarcity and increased price of materials, we also noticed a change in the pattern of philanthropic giving, with even the wealthiest being cautious about how and on what they spend their money. Nevertheless, with our supporters' continued help we were determined to tough it out. Once again, we mixed the traditional with the new and offered our audiences as broad a range of musical delights as the budget allowed. This included the award winning director, Tom Guthrie, who created and produced a unique insight into Mozart's glorious music as told through the eyes of his beloved wife, Constanze, for whom he wrote many of his greatest arias for soprano. The performance was truly unique with Constanze, at this point, reflecting on her life with the recently deceased young genius, singing her own music amidst a host of projected and other multimedia surprises. The critics were entranced and asked why the production was only being performed once! Building on 2022's highly successful foray into the world of Early Music, we were delighted to welcome Oz Clarke (himself a former accomplished choral scholar) to host a further exploration of the greatest hits of Baroque opera and song, performed by some of the finest exponents of the art form. The evening was complemented by specially chosen wine pairings which Oz, in his usual endearing and avuncular fashion, encouraged us to taste and thereby enhanced the mood and the enjoyment of his audience.

We were also thrilled to join forces once again with world renowned and multi award-winning Opera Rara in a semi staged concert performance of Offenbach's totally manic but musically sublime "Robinson Crusoe", complete with dancing cannibals and heroines chasing all over the globe in search of their marooned menfolk. Opera Rara recorded this gem some thirty odd years ago to great critical acclaim (repeated in 2023 at West Green) and then starring our own Artistic Advisor, Yvonne Kenny, one of the most celebrated singers of her generation. We were also hugely privileged to welcome to the podium internationally renowned conductor, David Parry, whose name graces many of the greatest Opera Rara recordings.

**Report of the Trustees**  
**for the Year Ended 30th November 2023**

---

An immense undertaking, we also staged the ever popular "Cav and Pag", beloved of generations of Grand Opera lovers with hit tune after hit tune, many used to accompany all manner of Italian based adverts featuring the ubiquitous "Nonna" and her cooking! Tragedy and comedy combined in West Green's production where the Lake and the breathtaking backdrop of Marylyn Abbott's incomparable Gardens added even more magic to the evening. With a truly stellar cast of emerging artists and conducted by the BBC's award winning young conductor, John Andrews, this resulted in another critically acclaimed and totally unforgettable experience.

Our second, fully staged performance was Stephen Sondheim's masterpiece "Sweeney Todd". Hailed by many of his admirers as perhaps his most operatic piece, it has attracted the greatest names in musical theatre to the roles of Sweeney and his partner in crime and "the worst pie maker in London", Mrs Lovett. From Len Cariou to Bryn Terfel as Sweeney and from Angela Lansbury to Emma Thompson as Mrs Lovett, not to mention the sumptuous film version starring Johnny Depp and Helena Bonham-Carter, this is a true tour de force demanding the highest level of musical performance across the board. Directed by our own Richard Studer who, as ever, also produced the spectacular designs, and conducted by another West Green veteran, Jon Lyness, this proved to be a truly grand re-imagining of the darkly and justifiably infamous Demon Barber of Fleet Street! The critics and audiences alike roared their approval.

Once again, thanks to the generosity of one of our supporters, we were able to offer more young artists the opportunity to learn and perform a new role via our cover programme and even though the cover artists did not have the opportunity to perform on the main stage at West Green in 2023, their considerable talents were on show at a weekend afternoon concert in the grounds at West Green as well as in a showcase staged in London, performing their roles in front of a specially invited audience, including many of the country's top agents hoping to spot the stars of tomorrow.

Once again, despite the torrential rain on certain days, Marylyn Abbott and her team worked miracles to make sure the Opera Garden experience was as unforgettable as always. There are many country house opera festivals which boast glorious settings but none rivals the Theatre on the Lake and the matchless beauty of the illuminated Gardens as the night falls. In 2023, we also experimented again with the audience experience, making sure accessibility, setting, sight and sound were the best they could be for everyone, wherever they might have been sitting. The dining options were also as varied as ever and in 2023, for the first time, we offered a plated service of our sumptuous picnics for members of the audience to enjoy at their own cabaret style table in the main auditorium or in our shared undercover pavilions on the lawns behind West Green House.

In preparation for our own bespoke Theatre on the Lake which has been in the planning since just after we were released from the second Covid lockdown, the final designs and technical drawings were completed and discussed between our architects, engineers and creatives, all working in tandem to produce something both uniquely aesthetic and practical. Unfortunately, the spiralling costs and the availability of essential materials (those interrupted supply chains again!) have warranted a degree of essential, prudent business caution by the Board but we are at last on our way.

**Fundraising activities**

Fundraising took the form of the ever popular Opera Gala Dinner in November 2023, this time held at Vintners Hall in the City of London, and also in May 2023, an ambitious long weekend of opera going at the famous La Scala and privately hosted sightseeing tours to magnificent private gardens and priceless collections in and around Milan. So popular did this prove to be, we had to organise a second trip in June 2023 to meet the demand. In addition to our loyal and ever generous regular supporters, new visitors to West Green showed a marked increase with more and more young people being seen in the audience, all of whom are potential future friends and patrons.

The charity does not use professional fundraisers and does not make appeals to the general public. The majority of donations received are from long standing supporters of the charity.

**Report of the Trustees**  
**for the Year Ended 30th November 2023**

---

**FINANCIAL REVIEW**

**Financial review**

During the year the charity had total incoming resources of £985,392 (2022 - £876,814). The majority of this increase, however was due to the highly successful visits to Milan which raised £132,300 before expenses. Although there was an overall reduction in donations received, 2022 included £140,000 earmarked towards the construction of the new theatre. There was an increase in donations for the general purposes of the charity of £94,503 (excluding Gift Aid recovered). This increase was due to some extremely generous donations from a number of individuals and trusts. Unfortunately there was a decrease in ticket income but this was more than offset by an increase in the claim for Theatre Tax Relief as a result of all the performances being produced directly by West Green House Opera. This was the second year when the relief was claimed at the enhanced rate of 45% and it has now been confirmed that this increase will be permanent (albeit at a slightly lower rate of 40%). The gala at Vintner's Hall also resulted in a surplus of £23,835 (2022 - surplus of £38,467 at Plaisterer's Hall) and the Milan trips a surplus of £72,577.

Offsetting the increased income, however, there was a significant increase in costs, particularly in respect of the costs of the opera performances. There was still, however, a surplus on the General Fund of £41,584 (2022 deficit £56,985). The donors of the remaining funds made for the new theatre project amounting to £88,554, have agreed that these funds may be transferred to the General Fund resulting in a surplus to be carried forward to future years on the General Fund as at 30th November 2023 of £130,765 (2022 - cumulative surplus £627). Further details of the charity's income and expenditure for the year are shown in the statement of financial activities and the accompanying notes.

**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 months 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 activities while consideration is given to ways in which additional funds may be raised.

Although the level of reserves has improved, particularly following the transfer from the New Theatre Fund as mentioned above, the charity has been unable to maintain the above policy. The trustees are actively seeking to address this situation by seeking additional donors and by increasing the number of fund raising events.

**Principal risks and uncertainties**

The principal risk normally faced by the Charity relates to the potential loss of the donations which enable the Charity to continue to stage the operatic performances each year. In particular the Charity is reliant on a relatively small number of major donors. The trustees are endeavouring to widen the donor base of the Charity in order to mitigate this risk.

**Report of the Trustees**  
**for the Year Ended 30th November 2023**

---

**FUTURE PLANS**

Despite the entirely unpredictable weather during the entire performance period at West Green in July 2023, the Season was again another critically acclaimed success, especially our own production of "Sweeney Todd" which garnered rave reviews. This suggests we might make future seasons even more eclectic for our audiences.

Once again, we have decided to revise the audience seating arrangements to ensure maximum enjoyment for all, irrespective of the cost of the chosen seat. The cabaret style pavilion which proved so successful (and necessary) immediately after the Covid epidemic has served its purpose and will be replaced with a more traditional, theatre style seating, with everyone having perfect sight lines of the stage. The structure will, as always, ensure our audience is dry and under cover in case there's a repeat of the 2023 weather.

In addition to the reintroduction of multiple bespoke dining options in the Greenhouses and the Green Theatre, the shared undercover Pavilion will be extended to accommodate more people, as well as being the new home for the weekend lunchtime performances and the increasingly popular Early Music event held midweek.

2024 sees a truly varied programme of fully staged classic opera and for the first time, we welcome to West Green the BBC Concert Orchestra which will be showcasing the talents of some of our former young West Green artists who have since gone on to truly international careers. We are also in discussions with the BBC about broadcasting the Opera Gala later in 2024.

This year, our two fully staged operas are Verdi's final operatic masterpiece "Falstaff", and the perennial Rossini favourite, "The Barber of Seville". Both are new West Green productions and boast a cast of young and emerging artists of the highest calibre.

We will also stage Puccini's "Suor Angelica", rarely performed outside the main opera houses and even then, usually as part of the "Trittico". Being set in a Convent, this mini opera is the perfect vehicle for young female singers to demonstrate their vocal talents to the full. This is part of our covers programme which has once again been made possible by the generosity of one of our regular supporters.

Oz Clarke also returns to reprise his fantastically successful Early Music evening, this time on the theme of Gin through the centuries. Once again, it promises to be a truly immersive event with much audience participation!

A final decision will also be made this year about the form and style of our own Theatre on the Lake project and how best to integrate this with the siting of the new audience pavilion.

We will also be building on last year's innovative fundraising event in Milan with other exciting experiences, including an Opera Club, intended not only to bring our supporters and patrons closer to the heart of what we do at West Green but also to offer them something a little more entertaining than the traditional Opera Gala Dinner.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles (governing document) and constitutes a limited company, limited by guarantee.

The charity is run by the trustees listed below. Under the charity's rules the minimum number of trustees that can serve each year is two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees shall be appointed by resolution at a general meeting or by written resolution signed by all the trustees.

**West Green House Opera Limited  
(a company limited by guarantee)**

**Report of the Trustees  
for the Year Ended 30th November 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of Trustees is the governing body which administers the Charity. All major decisions are made by the Board which meets regularly to discuss and formulate policy and to decide on strategy. A scheme of delegation is in place and day to day responsibilities for the affairs of the Charity rests with a Management Team headed by Jane Mossop (Operations Manager), Michael Whalley (Treasurer, assisted by Jane Mossop) and, Andrea Gawn (Marketing, Membership and Fundraising).

The Operations Manager is authorised to run the day to day affairs of the Charity and has overall responsibility (assisted by Michael Whalley and Andrea Gawn) for the financial health of the Charity. Jane Mossop reports directly to the Trustees on substantive matters relating to budget and risk management.

The Main Board of Trustees also has access to an Advisory Council comprising donors who themselves run successful businesses and who, free of charge, provide the Trustees with commercial advice and commentary as well as opening their own homes and businesses as a source of fundraising for the Charity.

All final decisions relating to finances and budgeting rest with the Chairman, Glenn Hurstfield, in consultation with his fellow Main Board Trustees, Michael Whalley, Ann Grafton, and the owner of West Green House, Marylyn Abbott. The Board is also assisted with all artistic matters by Yvonne Kenny and Marylyn Abbott and by Neil Daykin regarding technical and production matters.

**Trustee induction and training**

Any new trustees would upon appointment be fully briefed and trained by the existing committee and made aware of their responsibilities and duties. Where felt necessary they would be sent to external training courses relevant to their appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07756429 (England and Wales)

**Registered Charity number**

1148939

**Registered office**

2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**Principal address**

West Green House  
Thackhams Lane  
Hartley Wintney  
Hampshire  
RG27 8JB

**Trustees**

M D Abbott  
G C Hurstfield (Chairman)  
M D Whalley OAM  
A Grafton  
P D R Dobson (resigned 9.5.23)

**West Green House Opera Limited  
(a company limited by guarantee)**

**Report of the Trustees  
for the Year Ended 30th November 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D A Sanders BA (Hons) FCA  
Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**Bankers**

Nat West Bank plc  
176 Fleet Road  
Fleet  
Hampshire  
GU51 4DE

**Solicitors**

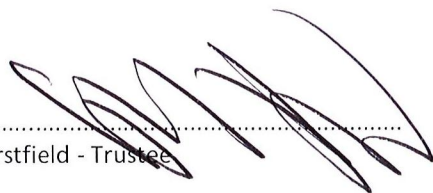
Keystone Law  
48 Chancery Lane  
London  
WC2A 1JF

**Operations Manager**

Jane Mossop

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 17/11/2024 ..... and signed on its behalf by:



.....  
G C Hurstfield - Trustee

# Independent Examiner's Report to the Trustees of West Green House Opera Limited

---

## Independent examiner's report to the trustees of West Green House Opera Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2023.

### Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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.



D A Sanders BA (Hons) FCA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

Date: ..... 19th Nov 2024

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30th November 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	361,936	-	361,936	399,313
<b>Charitable activities</b>					
Opera performances	5	450,830	-	450,830	418,168
Activities for generating funds	3	172,499	-	172,499	59,265
Investment income	4	127	-	127	68
<b>Total</b>		<u>985,392</u>	<u>-</u>	<u>985,392</u>	<u>876,814</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	75,619	-	75,619	20,652
<b>Charitable activities</b>					
Opera performances	7	855,857	-	855,857	760,163
Governance costs		12,332	-	12,332	12,984
<b>Total</b>		<u>943,808</u>	<u>-</u>	<u>943,808</u>	<u>793,799</u>
<b>NET INCOME</b>					
Transfers between funds	17	41,584	-	41,584	83,015
		<u>88,554</u>	<u>(88,554)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>130,138</u>	<u>(88,554)</u>	<u>41,584</u>	<u>83,015</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		627	208,113	208,740	125,725
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>130,765</u></u>	<u><u>119,559</u></u>	<u><u>250,324</u></u>	<u><u>208,740</u></u>

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet**  
**30th November 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	-	119,559	119,559	92,225
<b>CURRENT ASSETS</b>					
Debtors	14	259,840	-	259,840	170,243
Cash at bank and in hand		28,516	-	28,516	31,363
		<u>288,356</u>	<u>-</u>	<u>288,356</u>	<u>201,606</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(157,591)	-	(157,591)	(85,091)
		<u>130,765</u>	<u>-</u>	<u>130,765</u>	<u>116,515</u>
<b>NET CURRENT ASSETS</b>					
		<u>130,765</u>	<u>119,559</u>	<u>250,324</u>	<u>208,740</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>130,765</u>	<u>119,559</u>	<u>250,324</u>	<u>208,740</u>
<b>NET ASSETS</b>					
		<u>130,765</u>	<u>119,559</u>	<u>250,324</u>	<u>208,740</u>
<b>FUNDS</b>					
	17				
Unrestricted funds				130,765	627
Restricted funds				119,559	208,113
				<u>250,324</u>	<u>208,740</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

West Green House Opera Limited (Registered number: 07756429)  
(a company limited by guarantee)

**Balance Sheet - continued**  
**30th November 2023**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/11/2024 and were signed on its behalf by:

  
.....  
G C Hurstfield - Trustee

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 30th November 2023**

---

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	24,837	(329)
		<u>24,837</u>	<u>(329)</u>
Net cash provided by/(used in) operating activities		<u>24,837</u>	<u>(329)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(27,811)	(75,940)
Interest received		127	68
		<u>(27,684)</u>	<u>(75,872)</u>
Net cash used in investing activities		<u>(27,684)</u>	<u>(75,872)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>(2,847)</u>	<u>(76,201)</u>
Cash and cash equivalents at the beginning of the reporting period		31,363	107,564
		<u>31,363</u>	<u>107,564</u>
Cash and cash equivalents at the end of the reporting period		<u>28,516</u>	<u>31,363</u>

The notes form part of these financial statements

West Green House Opera Limited  
(a company limited by guarantee)

Notes to the Cash Flow Statement  
for the Year Ended 30th November 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	41,584	83,015
<b>Adjustments for:</b>		
Depreciation charges	477	748
Interest received	(127)	(68)
Increase in debtors	(89,597)	(107,298)
Increase in creditors	72,500	23,274
	<u>24,837</u>	<u>(329)</u>
<b>Net cash provided by/(used in) operations</b>	<u>24,837</u>	<u>(329)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.12.22	Cash flow	At 30.11.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	31,363	(2,847)	28,516
	<u>31,363</u>	<u>(2,847)</u>	<u>28,516</u>
<b>Debt</b>			
Debts falling due within 1 year	-	(100,000)	(100,000)
	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
<b>Total</b>	<u>31,363</u>	<u>(102,847)</u>	<u>(71,484)</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with '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) (effective 1st January 2019) - (Charities SORP (FRS 102))', 'The Financial Reporting Standard applicable in the UK and Republic of Ireland - (FRS102)', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis as the trustees have confirmed that they will continue to support the charity for the foreseeable future.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as income either when received or if conditions are attached to the donation then when those conditions have been fulfilled. Donations received from patrons and friends in respect of their membership are treated as income of the period to which the membership relates.

Legacies are accounted for as income when the receipt of the legacy is probable and when the amount receivable can be reliably determined.

Government grants towards expenditure are accounted for as income when the expenditure to which the grant relates has been incurred.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Expenses have been incurred in connection with the proposed construction of a demountable stage at West Green House. These expenses have been treated as improvements to property but will not be depreciated until such time as the stage is brought into use.

### **Taxation**

The charity is exempt from Corporation Tax on its charitable activities.

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2023

---

1. ACCOUNTING POLICIES - continued

**Taxation**

The charity is claiming Theatre Tax Relief in respect of its operatic performances. This is accounted for on a receivable basis.

**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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and legacies	323,149	368,646
Gift Aid	38,787	30,667
	<u>361,936</u>	<u>399,313</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fundraising activities	172,031	59,119
Royalties and commission	468	146
	<u>172,499</u>	<u>59,265</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>127</u>	<u>68</u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2023**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
	Activity	£	£
Tickets and other income from opera performances	Opera performances	214,514	249,476
Theatre Tax Relief	Opera performances	236,316	168,692
		<u>450,830</u>	<u>418,168</u>

**6. RAISING FUNDS**

**Other trading activities**

	2023	2022
	£	£
Fundraising trading and other costs	<u>75,619</u>	<u>20,652</u>

**7. CHARITABLE ACTIVITIES COSTS**

Expenses of opera performances £855,857 (2022 - £760,163) represents the direct costs of the opera performances (including advertising and public relations expenses) of £777,815 (2022 - £679,965), rent and service charges payable to West Green House Limited of £36,000 (2022 - £36,000) and support costs, including wages, insurance, computer running costs, telephone costs, bank charges, ticketing commission, sundry expenses and depreciation of tangible fixed assets of £42,042 (2022 - £44,198).

**8. SUPPORT COSTS**

	Governance costs
	£
Governance costs	<u>12,332</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	477	748
Payment to independent examiner	2,120	1,920
Other accountancy fees	<u>5,252</u>	<u>5,724</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th November 2023 nor for the year ended 30th November 2022.

Trustees' expenses

During the year a total of £429 (2022: £72) was paid to 1 (2022: 1) trustee in respect of reimbursement of payments made on behalf of the charity.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	24,600	22,000
	<u>24,600</u>	<u>22,000</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Management and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	259,313	140,000	399,313
<b>Charitable activities</b>			
Opera performances	418,168	-	418,168
Activities for generating funds	59,265	-	59,265
Investment income	68	-	68
<b>Total</b>	<u>736,814</u>	<u>140,000</u>	<u>876,814</u>
<b>EXPENDITURE ON</b>			
Raising funds	20,652	-	20,652
<b>Charitable activities</b>			
Opera performances	760,163	-	760,163
Governance costs	12,984	-	12,984
<b>Total</b>	<u>793,799</u>	<u>-</u>	<u>793,799</u>
<b>NET INCOME/(EXPENDITURE)</b>	(56,985)	140,000	83,015

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	57,612	68,113	125,725
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>    627    </u>	<u>  208,113  </u>	<u>  208,740  </u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
<b>COST</b>			
At 1st December 2022	173,298	2,993	176,291
Additions	27,811	-	27,811
	<u>        </u>	<u>        </u>	<u>        </u>
At 30th November 2023	201,109	2,993	204,102
	<u>        </u>	<u>        </u>	<u>        </u>
<b>DEPRECIATION</b>			
At 1st December 2022	81,550	2,516	84,066
Charge for year	-	477	477
	<u>        </u>	<u>        </u>	<u>        </u>
At 30th November 2023	81,550	2,993	84,543
	<u>        </u>	<u>        </u>	<u>        </u>
<b>NET BOOK VALUE</b>			
At 30th November 2023	119,559	-	119,559
	<u>        </u>	<u>        </u>	<u>        </u>
At 30th November 2022	91,748	477	92,225
	<u>        </u>	<u>        </u>	<u>        </u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	9,159	-
Theatre Tax Relief	236,316	168,691
Prepayments and accrued income	14,365	1,552
	<u>        </u>	<u>        </u>
	259,840	170,243
	<u>        </u>	<u>        </u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2023**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other loans (see note 16)	100,000	-
Trade creditors	12,626	34,515
Social security and other taxes	-	251
Accruals and deferred income	44,965	50,325
	<u>157,591</u>	<u>85,091</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>100,000</u>	<u>-</u>

**17. MOVEMENT IN FUNDS**

	At 1.12.22 £	Net movement in funds £	Transfers between funds £	At 30.11.23 £
<b>Unrestricted funds</b>				
General Fund	627	41,584	88,554	130,765
<b>Restricted funds</b>				
New Theatre Fund	208,113	-	(88,554)	119,559
	<u>208,740</u>	<u>41,584</u>	<u>-</u>	<u>250,324</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	985,392	(943,808)	41,584
	<u>985,392</u>	<u>(943,808)</u>	<u>41,584</u>

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General Fund	57,612	(56,985)	627
<b>Restricted funds</b>			
New Theatre Fund	68,113	140,000	208,113
<b>TOTAL FUNDS</b>	<u>125,725</u>	<u>83,015</u>	<u>208,740</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	736,814	(793,799)	(56,985)
<b>Restricted funds</b>			
New Theatre Fund	140,000	-	140,000
<b>TOTAL FUNDS</b>	<u>876,814</u>	<u>(793,799)</u>	<u>83,015</u>

With the agreement of the donors, the balance of the New Theatre Fund was transferred to the General Fund during the year. The remaining balance on the New Theatre Fund represents expenditure on preparatory works for the new theatre.

18. RELATED PARTY DISCLOSURES

The opera performances and the charity's administrative functions are carried out from West Green House where facilities are shared with West Green House Limited, a company of which Marylyn Abbott (a trustee) is the sole director and shareholder. £36,000 (2022 - £36,000) was paid in the year to West Green House Limited in respect of rent and service charges. £220 (2022 - £Nil) was paid to West Green House Limited in respect of other expenses in connection with the opera performances. During the year the charity received income from West Green House Limited of £1,790 (2022 - £Nil) in respect of picnic commission.

During the year the charity received royalties of £468 (2022 - £146) from GP & J Baker Limited a company of which Ann Grafton (a trustee of the charity) is a director. GP & J Baker also purchased an advertisement for £2,500 (2022 - £1,500).

During the year total donations of £1,350 (2022 - £1,000) were received from the trustees. No restrictions were placed on these donations.

**19. SHARE CAPITAL**

The charitable company is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of there being a deficiency on a winding up.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	323,149	368,646
Gift Aid	38,787	30,667
	<u>361,936</u>	<u>399,313</u>
<b>Activities for generating funds</b>		
Fundraising activities	172,031	59,119
Royalties and commission	468	146
	<u>172,499</u>	<u>59,265</u>
<b>Investment income</b>		
Deposit account interest	127	68
<b>Charitable activities</b>		
Tickets and other income from opera performances	214,514	249,476
Theatre Tax Relief	236,316	168,692
	<u>450,830</u>	<u>418,168</u>
<b>Total incoming resources</b>	<b>985,392</b>	<b>876,814</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising trading and other costs	75,619	20,652
<b>Charitable activities</b>		
Wages	24,600	22,000
Direct expenses of opera performances	758,183	663,516
Rent and service charges	36,000	36,000
Insurance	1,469	1,894
Telephone	548	701
Postage and stationery	1,448	940
Advertising, printing and artwork	18,356	13,595
Sundry expenses	-	126
Marketing and public relations	1,276	2,854
Ticketing commission	5,856	9,832
Bank charges	7,644	7,957
Carried forward	855,380	759,415

This page does not form part of the statutory financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2023**

---

	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward	855,380	759,415
Depreciation of office equipment	477	748
	<u>855,857</u>	<u>760,163</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	7,372	7,644
Legal and professional fees	4,960	5,340
	<u>12,332</u>	<u>12,984</u>
Total resources expended	<u>943,808</u>	<u>793,799</u>
<b>Net income</b>	<u><u>41,584</u></u>	<u><u>83,015</u></u>

**WEST GREEN HOUSE OPERA LIMITED**

England & Wales - Charity number 1148939

---

# Accounts

---

REGISTERED COMPANY NUMBER: 07756429 (England and Wales)  
REGISTERED CHARITY NUMBER: 1148939

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30th November 2022**  
**for**  
**West Green House Opera Limited**  
**(a company limited by guarantee)**

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 30th November 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10 to 11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**West Green House Opera Limited  
(a company limited by guarantee)**

**Report of the Trustees  
for the Year Ended 30th November 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives are:

To advance and promote the education of the public by performing both works from the standard operatic repertoire as well as little known works which deserve greater publicity.

To encourage the understanding and appreciation of this art form, in particular, but not exclusively, through the presentation of public performances of opera, music, lectures and master classes.

To provide a performance platform for young and emerging artists to hone and perfect their craft at a time when such experience in larger theatres and opera houses is becoming scarce due to the lack of arts funding generally.

To provide mentoring for such young and emerging artists by giving them access, both on the stage and in rehearsal, to established professional singers and directors and the chance to perform with such experienced colleagues in public.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's cultural activities in the staging of opera performances that are made available to the general public at an affordable cost and by the mentoring of young and emerging artists. In particular the charity encourages a younger generation to experience opera by offering any tickets unsold close to the performance date to under 25s at a discounted price of £25.

The "Aria Club" was introduced in 2018 to encourage those new to Opera or who buy single tickets to attend a performance at West Green.

Report of the Trustees  
for the Year Ended 30th November 2022

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

As we emerged from the dark days of Covid and life assumed a degree of normality, how wonderful it was to be able to welcome the public back to West Green and being able to move around and sit freely in company and, if one chose to do so, without the encumbrance of a mask. WGHO had survived when many other privately funded arts charities had failed.

Sadly, the closure of one dreadful chapter in humankind's history saw the opening of another with Putin's invasion of Ukraine. Once again, the Performing Arts are an innocent victim of such politically motivated actions and of the understandable economic sanctions being imposed on Russia by the governments of the civilised world. We have all seen the media reports of even the most famous Russian singers and musicians having their contracts cancelled, with some of the greatest living conductors being removed from their posts as Principal Director/Guest Director of many international orchestras.

Against this backdrop and following on from our 2021 foray into the world of choral music, we decided to explore the extensive riches of "Early Music". The roots of this lengthy period in the world's musical history are very much linked to the church, gradually expanding into the secular with such famous composers as Purcell and Vivaldi and finally having its triumphant heyday in what is widely known as "Baroque", the absolute monarch of which was of course George Frideric Handel. So how fitting to open our season with his truly delightful rarity, the pastoral mini-opera "Acis and Galatea"; a tale of love between the Nymph, Galatea, the shepherd Acis, and the jealous giant, Polyphemus and performed by internationally renowned "The Sixteen". We also dedicated an evening with dinner to reveal the most gorgeous early musical gems in the company of one of our leading experts, Conductor and supreme harpsichordist, Christopher Bucknall, a star both on the concert platform and in the opera house. He was joined by the legendary early music soprano, Miriam Allan. So popular have the Early Music offerings become, we are committed to showcasing more in the coming seasons.

Following the very successful and critically acclaimed 2021 semi-staged performance of "Gigi", we decided to mount another musical on the Friday evening and move from Paris to America for "High Society" which proved to be a total sell out with the infrastructure (physical and staffing) being tested to the limit.

Our two main Operas in 2022 were comedies and both allowed us to introduce our audiences to some extraordinary young and emerging talent. One of Mozart's undisputed operatic jewels, "The Marriage of Figaro" directed and conducted by Richard Studer and Jon Lyness proved to be a truly unique and innovative interpretation of the well known story. Closing our 2022 season was Donizetti's beloved comedy masterpiece, "The Elixir of Love" with another spirited and hilarious new production directed by rising star, Victoria Newlyn, and conducted by Matthew Kofi Waldren.

Ever popular with our audience are the relaxed and informal lunchtime concerts in The Greenhouse where many of our young/principal artists come to let their hair down and to sing their own personal favourites. 2022 was no exception with midday Tributes to Verdi and Puccini on Saturdays and the Lunchtime Proms on Sundays.

The 2022 Season also saw the start of our formal "cover programme" which allows us to extend the invaluable mentoring of young artists in roles best suited to their personal musical development at this most important stage in their early careers. In addition to the principal cast members, thanks to the generous sponsorship of one of our patrons, we are now able to offer a second cast of principals the chance to learn a completely new role, not only the musical score but also the dramatic presentation, shadowing the principal cast throughout the rehearsal and performance period. And if ever one of our principals cannot take to the stage, our cover artists will be fully prepared to take over.....this is often how the stars of tomorrow are born! Indeed two of our "covers" managed to secure agents as a result of their practice performances in London.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2022**

---

2021 saw the birth of the Opera on the Lake, and in 2021/2022 we refined the audience experience even further: seating Pavilions are now closer to the stage, having been moved right to the water's edge, with better sight lines and protection from any inclement weather. A borehole has been driven to ensure that even in the hottest and driest weather, the Lake remains full and aerated. Further, following extensive drainage and levelling of the Lakefield area, access to and from the Pavilions, whether on foot or in one of our buggies, is a much less onerous experience. With the relaxation of the Covid restrictions, we are also delighted to bring back both the shared, undercover picnic area as well as the private Raj Tents. Unfortunately, the return of the Fine Dining option had to be delayed for another year while cabling work was carried out to the main kitchens located in the Tea Shop. Hopefully, this option will be available in 2023.

We are also well on our way to acquiring our own Lakeside Theatre; a bespoke stage which will be erected annually, partly on the island and partly on the Lake, and which will allow us to make full use of the magnificent Garden backdrop and surrounds in all of our productions. If all goes to plan, the new Theatre will be ready in 2024; we are currently at Stage 3 with detailed structural and engineering drawings and costings which should allow the build to begin late 2023. The cost of the build is being funded by private donations; we have also secured financial support from The Foyle Foundation to assist with this Project.

Our main fundraising Gala for 2022 was in fact held in April rather than in November due to the Covid restrictions which still operated in 2021 for gatherings in confined spaces. Our supporters rallied magnificently and the evening proved to be both a financial and an artistic success with one of our former young artists coming to perform for us before taking up a year's contract in Vienna. We also announced that another of our former WGHO young artists had only weeks before made her debut at The Metropolitan Opera in New York in the title role of Richard Staruss's "Elektra". 2022 also saw the first of two years of increased Theatre Production Tax Credits so we anticipate finishing WGHO's financial year in reasonable shape, given the events of the past two years. In this respect, membership and donations/pledges continue to increase with members of the public who had not been to West Green since 2019 buying tickets again with confidence.

As ever, the staff and volunteers without whom we just could not survive, were amazing in 2022 and under the watchful eye of Andrea Gawn, the Opera Angels were justly named. The new gravelled roads in and out of the Lakefield meant that the buggies (driven by the Angels) were in constant use ferrying the less mobile and their picnics to and from the Lakefield Theatre and audience Pavilions to the undercover dining areas near the main house. Much to our Founder's relief, there was also much less damage caused to the grassed areas and flower beds than in previous seasons. In addition, there is now a one way system in and out of the main car park by the Greenhouses and this means entering and exiting West Green is that much quicker than before.

All in all, WGHO's reputation continues to grow with more opportunities for young and emerging artists to audition for and perform in this unique environment. The quality of our home grown productions also allows us to attract the cream of young directors, designers and conductors and for the first time we are being contacted directly by agents with requests for us to consider young artists in their stable for roles at West Green. This in turn allows us to be more ambitious in our programming for our growing audience as well as providing tangible evidence to our hugely generous donors and ticket buyers that their financial support really is making a difference.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The charity is reliant on fundraising to enable it to achieve its charitable activities.

Income from fundraising consists of donations to the charity and income from fundraising events.

Donations comprise both regular donations from our supporters which are available at a number of levels and attract a range of benefits and other donations in response to appeals to our supporters and the wider opera loving public.

There was one fundraising event in the year held at Plaisterers' Hall in April 2022.

During the year the operations manager spent a part of her time in fundraising on behalf of the Charity. This was carried out as part of her normal duties and no commission was paid.

**FINANCIAL REVIEW**

**Financial review**

During the year the charity had total incoming resources of £876,814 (2021 - £482,549). Income in 2022, however, included donations from three individuals totalling £280,000 of which £110,000 was earmarked towards the construction of our own permanent theatre. There was also an increase in ticket income and associated Theatre Tax Relief. This was the first year when the relief was claimed at the temporarily enhanced rate of 45% (it has recently been announced that there will be a two year extension to the higher rate). The gala at Plaisterers' Hall also resulted in a surplus of £38,467. Offsetting the increased income, however, there was a significant increase in costs, particularly in respect of the costs of the opera performances. This meant that there was a deficit for the year on the General Fund of £56,985 (2021 - deficit of £107,565) resulting in a much reduced surplus to be carried forward to future years on the General Fund as at 30th November 2022 of £627 (2021 - cumulative surplus £57,612). Further details of the charity's income and expenditure for the year are shown in the statement of financial activities and the accompanying notes.

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 months 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 activities while consideration is given to ways in which additional funds may be raised.

As unrestricted funds are now almost in deficit the charity has been unable to maintain the above policy. The trustees are actively seeking to address this situation by seeking additional donors and by increasing the number of fund raising events.

**Principal risks and uncertainties**

The principal risk normally faced by the Charity relates to the potential loss of the donations which enable the Charity to continue to stage the operatic performances each year. In particular the Charity is reliant on a relatively small number of major donors. The trustees are endeavouring to widen the donor base of the Charity in order to mitigate this risk.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2022**

---

**FUTURE PLANS**

The 2022 Season at West Green proved to be another artistic success with all but the smaller events being more or less sold out and on one occasion, rather too sold out. This resulted in a re-think of the plans for the Lakeside Theatre and, in particular, the audience seating arrangements.

Following a further meeting with the architects and structural engineers last Autumn, revised designs are being produced for the new theatre and which we hope to approve before the 2023 Season opens in July. This will not only allow for a much deeper stage and performance area (with space for an orchestra of 40 or more) but also a greater load bearing capacity for lighting, subtitles and movement of scenery. This will benefit both the creative/design teams and the artists as well as enhancing even further the experience of our audience. Sight lines will also be improved with, we hope, a single audience pavilion which will combine both the cabaret style seating which has become hugely popular with many of our opera goers with more comfortable standard theatre seating. The new plans also involve the sinking of a bore hole in the Gardens to ensure the Lake levels can be topped up in times of extreme or prolonged heat.

Unfortunately, these revisions have meant we will have to delay the construction of the Lake Theatre for another twelve months but both the Main Board and the Advisory Council firmly believe the finished, entirely bespoke product will be worth the wait.

The 2023 Season is our most ambitious yet with two new major West Green productions of the perennial favourite, "Cav & Pag", and Stephen Sondheim's most operatic of musical dramas, "Sweeney Todd". Both boast casts featuring the cream of young and emerging directorial and performing talent.

In pursuance of our object to introduce our public to as wide a range of music experiences as possible at West Green, we are building on the 2022 success of our first serious foray into Early Music with a further evening in the company of some of the UK's finest early musicians and singers and this time with wine as the central theme. The evening will of course be hosted (and toasted!) by none other than the King of Wine himself, Oz Clarke.

On the opening night, we present an immersive musical experience entitled "Constanze"; a tribute to Mozart as seen through the eyes of his beloved wife for whom Mozart wrote much of his most sublime music for the soprano voice. The brainchild of up and coming genius, Tom Guthrie, this promises to be a night to remember. And on the second Friday, to coincide with the re-release by Opera Rara of their original recording with Yvonne Kenny (now a member of our artistic advisory team), we perform Offenbach's brilliant comic operetta "Robinson Crusoe"; sublime music, ridiculous characters and a clever swipe at the political niceties of whatever period. Conducted by the internationally renowned David Parry, this is another "first" for West Green in its exploration of operatic rarities.

Following the introduction of the "covers" programme last Season whereby a second cast stand ready to step in to perform if any one of the Principals is unable to sing on the night, this will continue in 2023. In addition, those young covers will have the opportunity to display their talents both in a showcase held in London to which the industry's agents are invited and also in weekend lunchtime recitals at West Green during the Season.

2023 will also see the return of the Fine Dining option following the laying of additional power cables from the existing tearoom to the glorious Greenhouses, thereby allowing even more dining options for our guests.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles (governing document) and constitutes a limited company, limited by guarantee.

The charity is run by the trustees listed below. Under the charity's rules the minimum number of trustees that can serve each year is two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees shall be appointed by resolution at a general meeting or by written resolution signed by all the trustees.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2022**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of Trustees is the governing body which administers the Charity. All major decisions are made by the Board which meets regularly to discuss and formulate policy and to decide on strategy. A scheme of delegation is in place and day to day responsibilities for the affairs of the Charity rests with a Management Team headed by Jane Mossop (Operations Manager), Michael Whalley (Treasurer, assisted by Jane Mossop) and, Andrea Gawn (Marketing, Membership and Fundraising).

The Operations Manager is authorised to run the day to day affairs of the Charity and has overall responsibility (assisted by Michael Whalley and Andrea Gawn) for the financial health of the Charity. Jane Mossop reports directly to the Trustees on substantive matters relating to budget and risk management.

The Main Board of Trustees also has access to an Advisory Council comprising donors who themselves run successful businesses and who, free of charge, provide the Trustees with commercial advice and commentary as well as opening their own homes and businesses as a source of fundraising for the Charity.

All final decisions relating to finances and budgeting rest with the Chairman, Glenn Hurstfield, in consultation with his fellow Main Board Trustees, Michael Whalley, Ann Grafton, and the owner of West Green House, Marylyn Abbott. The Board is also assisted with all artistic matters by Yvonne Kenny and Marylyn Abbott and by Neil Daykin regarding technical and production matters.

**Trustee induction and training**

Any new trustees would upon appointment be fully briefed and trained by the existing committee and made aware of their responsibilities and duties. Where felt necessary they would be sent to external training courses relevant to their appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07756429 (England and Wales)

**Registered Charity number**

1148939

**Registered office**

2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**Trustees**

M D Abbott  
G C Hurstfield (Chairman)  
M D Whalley OAM  
A Grafton  
A S Doman (resigned 22.2.22)  
P D R Dobson (appointed 1.7.22) (resigned 9.5.23)

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D A Sanders BA (Hons) FCA  
Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**Bankers**

Nat West Bank plc  
176 Fleet Road  
Fleet  
Hampshire  
GU51 4DE

**Solicitors**

Keystone Law  
Suite 4, Hyde Park Residence  
55 Park Lane  
London  
W1K 1NA

**Operations Manager**

Jane Mossop

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....<sup>6<sup>th</sup> June 2023</sup>..... and signed on its behalf by:

.....  
G C Hurstfield - Trustee

## Independent Examiner's Report to the Trustees of West Green House Opera Limited

---

### Independent examiner's report to the trustees of West Green House Opera Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2022.

#### Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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.

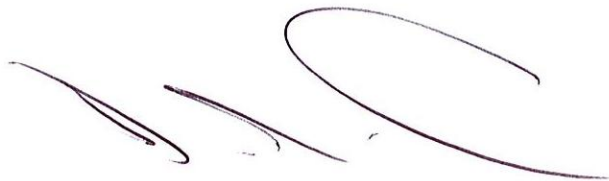
#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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.



D A Sanders BA (Hons) FCA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

Date: .....

25th June 2023

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30th November 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	259,313	140,000	399,313	189,525
<b>Charitable activities</b>					
Opera performances	5	418,168	-	418,168	260,067
Activities for generating funds	3	59,265	-	59,265	30,175
Investment income	4	68	-	68	7
Other income		-	-	-	2,775
<b>Total</b>		<u>736,814</u>	<u>140,000</u>	<u>876,814</u>	<u>482,549</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	20,652	-	20,652	8,684
<b>Charitable activities</b>					
Opera performances	7	760,163	-	760,163	570,978
Governance costs		12,984	-	12,984	10,452
Other		-	-	-	36,930
<b>Total</b>		<u>793,799</u>	<u>-</u>	<u>793,799</u>	<u>627,044</u>
<b>NET INCOME/(EXPENDITURE)</b>		(56,985)	140,000	83,015	(144,495)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		57,612	68,113	125,725	270,220
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>627</u>	<u>208,113</u>	<u>208,740</u>	<u>125,725</u>

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet**  
**30th November 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,501	90,724	92,225	17,033
<b>CURRENT ASSETS</b>					
Debtors	14	170,243	-	170,243	62,945
Cash at bank and in hand		(86,026)	117,389	31,363	107,564
		<u>84,217</u>	<u>117,389</u>	<u>201,606</u>	<u>170,509</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(85,091)	-	(85,091)	(61,817)
		<u>(874)</u>	<u>117,389</u>	<u>116,515</u>	<u>108,692</u>
<b>NET CURRENT ASSETS</b>					
		<u>627</u>	<u>208,113</u>	<u>208,740</u>	<u>125,725</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>627</u>	<u>208,113</u>	<u>208,740</u>	<u>125,725</u>
<b>NET ASSETS</b>					
		<u>627</u>	<u>208,113</u>	<u>208,740</u>	<u>125,725</u>
<b>FUNDS</b>					
	16			627	57,612
Unrestricted funds				208,113	68,113
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>208,740</u>	<u>125,725</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

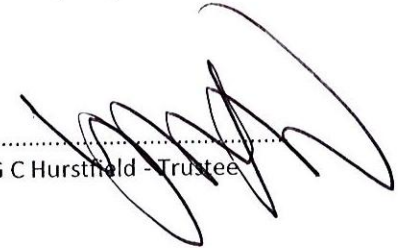
**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet - continued**  
**30th November 2022**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6/11/2023 and were signed on its behalf by:

  
.....  
G C Hurstfield - Trustee

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 30th November 2022**

---

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(329)	(182,889)
Net cash used in operating activities		<u>(329)</u>	<u>(182,889)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(75,940)	(25,655)
Interest received		68	7
Net cash used in investing activities		<u>(75,872)</u>	<u>(25,648)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(76,201)	(208,537)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>107,564</u>	<u>316,101</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>31,363</u></u>	<u><u>107,564</u></u>

The notes form part of these financial statements

West Green House Opera Limited  
(a company limited by guarantee)

Notes to the Cash Flow Statement  
for the Year Ended 30th November 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	83,015	(144,495)
<b>Adjustments for:</b>		
Depreciation charges	748	1,771
Loss on disposal of fixed assets	-	36,930
Interest received	(68)	(7)
Increase in debtors	(107,298)	(36,287)
Increase/(decrease) in creditors	23,274	(40,801)
<b>Net cash used in operations</b>	<u>(329)</u>	<u>(182,889)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.21	Cash flow	At 30.11.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	107,564	(76,201)	31,363
	<u>107,564</u>	<u>(76,201)</u>	<u>31,363</u>
<b>Total</b>	<u>107,564</u>	<u>(76,201)</u>	<u>31,363</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with '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) (effective 1st January 2019) - (Charities SORP (FRS 102))', 'The Financial Reporting Standard applicable in the UK and Republic of Ireland - (FRS102)', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis as the trustees have confirmed that they will continue to support the charity for the foreseeable future.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as income either when received or if conditions are attached to the donation then when those conditions have been fulfilled. Donations received from patrons and friends in respect of their membership are treated as income of the period to which the membership relates.

Legacies are accounted for as income when the receipt of the legacy is probable and when the amount receivable can be reliably determined.

Government grants towards expenditure are accounted for as income when the expenditure to which the grant relates has been incurred.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Expenses have been incurred in connection with the proposed construction of a demountable stage at West Green House. These expenses have been treated as improvements to property but will not be depreciated until such time as the stage is brought into use.

### Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2022

---

1. ACCOUNTING POLICIES - continued

**Taxation**

The charity is claiming Theatre Tax Relief in respect of its operatic performances. This is accounted for on a receivable basis.

**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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and legacies	368,646	169,827
Gift Aid	30,667	19,698
	<u>399,313</u>	<u>189,525</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Fundraising activities	59,119	29,800
Royalties and commission	146	375
	<u>59,265</u>	<u>30,175</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>68</u>	<u>7</u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022 £	2021 £
Tickets and other income from opera performances	Opera performances	249,476	200,142
Theatre Tax Relief	Opera performances	168,692	59,925
		<u>418,168</u>	<u>260,067</u>

**6. RAISING FUNDS**

**Other trading activities**

	2022 £	2021 £
Fundraising trading and other costs	<u>20,652</u>	<u>8,684</u>

**7. CHARITABLE ACTIVITIES COSTS**

Expenses of opera performances £760,163 (2021 - £570,978) represents the direct costs of the opera performances (including advertising and public relations expenses) of £679,965 (2021 - £497,621), rent and service charges payable to West Green House Limited of £36,000 (2021 - £36,000) and support costs, including wages, insurance, computer running costs, telephone costs, bank charges, ticketing commission, sundry expenses and depreciation of tangible fixed assets of £44,198 (2021 - £37,357).

**8. SUPPORT COSTS**

	Governance costs £
Governance costs	<u>12,984</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	748	1,771
Deficit on disposal of fixed assets	-	36,930
Payment to independent examiner	1,920	1,720
Other accountancy fees	<u>5,724</u>	<u>4,976</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2022 nor for the year ended 30th November 2021.

**Trustees' expenses**

During the year a total of £72 (2021: £2,558) was paid to 1 (2021: 1) trustees in respect of reimbursement of payments made on behalf of the charity.

**11. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	22,000	21,000
	<u>22,000</u>	<u>21,000</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Management and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	189,525	-	189,525
<b>Charitable activities</b>			
Opera performances	260,067	-	260,067
Activities for generating funds	30,175	-	30,175
Investment income	7	-	7
Other income	2,775	-	2,775
<b>Total</b>	<u>482,549</u>	<u>-</u>	<u>482,549</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,684	-	8,684
<b>Charitable activities</b>			
Opera performances	570,978	-	570,978
Governance costs	10,452	-	10,452
Other	-	36,930	36,930
<b>Total</b>	<u>590,114</u>	<u>36,930</u>	<u>627,044</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(107,565)	(36,930)	(144,495)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	165,177	105,043	270,220
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>57,612</u>	<u>68,113</u>	<u>125,725</u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>			
At 1st December 2021	97,358	2,993	100,351
Additions	75,940	-	75,940
	<u>          </u>	<u>          </u>	<u>          </u>
At 30th November 2022	173,298	2,993	176,291
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1st December 2021	81,550	1,768	83,318
Charge for year	-	748	748
	<u>          </u>	<u>          </u>	<u>          </u>
At 30th November 2022	81,550	2,516	84,066
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 30th November 2022	<u>91,748</u>	<u>477</u>	<u>92,225</u>
	<u>          </u>	<u>          </u>	<u>          </u>
At 30th November 2021	<u>15,808</u>	<u>1,225</u>	<u>17,033</u>
	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	-	1,188
Other debtors	-	1,023
Theatre Tax Relief	168,691	59,925
Prepayments and accrued income	1,552	809
	<u>170,243</u>	<u>62,945</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	34,515	12,386
Social security and other taxes	251	564
Accruals and deferred income	50,325	48,867
	<u>85,091</u>	<u>61,817</u>

16. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General fund	57,612	(56,985)	627
<b>Restricted funds</b>			
New Theatre	68,113	140,000	208,113
<b>TOTAL FUNDS</b>	<u>125,725</u>	<u>83,015</u>	<u>208,740</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	736,814	(793,799)	(56,985)
<b>Restricted funds</b>			
New Theatre	140,000	-	140,000
<b>TOTAL FUNDS</b>	<u>876,814</u>	<u>(793,799)</u>	<u>83,015</u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2022**

**16. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
<b>Unrestricted funds</b>			
General fund	165,177	(107,565)	57,612
<b>Restricted funds</b>			
New Theatre	105,043	(36,930)	68,113
<b>TOTAL FUNDS</b>	<u>270,220</u>	<u>(144,495)</u>	<u>125,725</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	482,549	(590,114)	(107,565)
<b>Restricted funds</b>			
New Theatre	-	(36,930)	(36,930)
<b>TOTAL FUNDS</b>	<u>482,549</u>	<u>(627,044)</u>	<u>(144,495)</u>

**17. RELATED PARTY DISCLOSURES**

The opera performances and the charity's administrative functions are carried out from West Green House where facilities are shared with West Green House Limited, a company of which Marylyn Abbott (a trustee) is the sole director and shareholder. £36,000 (2021 - £36,000) was paid in the year to West Green House Limited in respect of rent and service charges. £Nil (2021 - £160) was paid to West Green House Limited in respect of other expenses in connection with the opera performances. During the year the charity received income from West Green House Limited of £Nil (2021 - £2,250) in respect of picnic commission.

During the year the charity received royalties of £146 (2021 - £375) from GP & J Baker Limited a company of which Ann Grafton (a trustee of the charity) is a director. GP & J Baker also purchased an advertisement for £1,500 (2021 - £1,300).

During the year total donations of £1,000 (2021 - £12,240) were received from the trustees. No restrictions were placed on these donations.

**18. SHARE CAPITAL**

The charitable company is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of there being a deficiency on a winding up.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2022**

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	368,646	169,827
Gift Aid	30,667	19,698
	<u>399,313</u>	<u>189,525</u>
<b>Activities for generating funds</b>		
Fundraising activities	59,119	29,800
Royalties and commission	146	375
	<u>59,265</u>	<u>30,175</u>
<b>Investment income</b>		
Deposit account interest	68	7
<b>Charitable activities</b>		
Tickets and other income from opera performances	249,476	200,142
Theatre Tax Relief	168,692	59,925
	<u>418,168</u>	<u>260,067</u>
<b>Other income</b>		
Coronavirus Job Retention grants	-	2,775
	<u>876,814</u>	<u>482,549</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising trading and other costs	20,652	8,684
<b>Charitable activities</b>		
Wages	22,000	21,000
Direct expenses of opera performances	663,516	484,455
Rent and service charges	36,000	36,000
Insurance	1,894	1,491
Telephone	701	641
Postage and stationery	940	822
Advertising, printing and artwork	13,595	12,703
Sundry expenses	126	-
Carried forward	738,772	557,112

This page does not form part of the statutory financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2022**

	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	738,772	557,112
Marketing and public relations	2,854	463
Ticketing commission	9,832	6,319
Bank charges	7,957	5,313
Depreciation of improvements to property	-	1,022
Depreciation of office equipment	748	749
	<u>760,163</u>	<u>570,978</u>
<b>Other</b>		
Loss on sale of tangible fixed assets	-	36,930
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	7,644	6,696
Legal and professional fees	5,340	3,756
	<u>12,984</u>	<u>10,452</u>
Total resources expended	<u>793,799</u>	<u>627,044</u>
<b>Net income/(expenditure)</b>	<u>83,015</u>	<u>(144,495)</u>

This page does not form part of the statutory financial statements

**WEST GREEN HOUSE OPERA LIMITED**

England & Wales - Charity number 1148939

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30th November 2021**  
**for**  
**West Green House Opera Limited**  
**(a company limited by guarantee)**

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 30th November 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives are:

To advance and promote the education of the public by performing both works from the standard operatic repertoire as well as little known works which deserve greater publicity.

To encourage the understanding and appreciation of this art form, in particular, but not exclusively, through the presentation of public performances of opera, music, lectures and master classes.

To provide a performance platform for young and emerging artists to hone and perfect their craft at a time when such experience in larger theatres and opera houses is becoming scarce due to the lack of arts funding generally.

To provide mentoring for such young and emerging artists by giving them access, both on the stage and in rehearsal, to established professional singers and directors and the chance to perform with such experienced colleagues in public.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's cultural activities in the staging of opera performances that are made available to the general public at an affordable cost and by the mentoring of young and emerging artists. In particular the charity encourages a younger generation to experience opera by offering any tickets unsold close to the performance date to under 25s at a discounted price of £25.

The "Aria Club" was introduced in 2018 to encourage those new to Opera or who buy single tickets to attend a performance at West Green.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Although 2021 saw the relaxation of many of the restrictions imposed by the Government in 2020 at the height of the Covid pandemic, it was not until July 2021 that definitive guidelines were issued. As WGHO performs at the end of July, it was just too much of a risk to go to the expense of committing to and paying for the hire and erection of the usual indoor auditorium only to find ongoing social distancing meant we would only be able to sell half of the available seats. As WGHO is very dependent on ticket sales for its income, the Board decided it could not run that risk.

A decision was therefore taken in April 2021 to perform "outdoors" and the only space large enough to accommodate three open-air audience pavilions (with social distancing and seating at cabaret-style tables to allow the audience to bring picnics) and an open-fronted stage was the Lakefield area at West Green. The stage would be built on the island in the Lakefield with the green room and dressing areas being across the bridge linking the Lakefield and the island.

Having made this decision, we were able to put together the full season postponed from 2020 which included Tchaikovsky's "Eugene Onegin", Puccini's "La Rondine", a semi-staged performance of "Gigi", the modern choral work "Invictus" with members of The Sixteen and the Winchester quirksters and the ever popular "Midday Music" concerts by the young soloists drawn from the main operas. The vast majority of artists engaged for 2020 returned in 2021 having supported us magnificently during the dark months by allowing us to use their performance archives for our online audience and with some bespoke concerts and interviews recorded exclusively for WGHO and its audiences.

Once again, our supporters were magnificent and in addition to the 2020 ticket money donated by many, the public embraced the fact they could return to West Green for live performances, secure in the knowledge they would be undercover but very much "outdoors" and ticket sales were therefore better than expected. In particular, the cabaret-style seating in the main audience pavilions was a clear sign that this was something we should try and replicate for future seasons.

Sadly, despite the relaxed regulations, the emergence of the latest variant meant we had to cancel our main fundraising Gala Dinner planned for early November 2021. However, many who had bought tables again donated the ticket price and two notable patrons personally underwrote the season's operating shortfall occasioned by the cancellation of the Gala and the loss of the very valuable theatre production tax credits for 2020 (as there were of course no performances of any kind). Fortunately, we have now been able to reinstate the Gala Dinner towards the end of April 2022 and this, together with the very welcome news from the Government that the theatre production tax credits will be increased quite substantially for the next two years means the financial future for WGHO seems to be better than anticipated.

So with these initiatives in the pipeline and with huge thanks to the magnificent support we continue to receive from our patrons, we ended 2021 and began the 2022 season with a stable financial position and with record numbers of donations (new and established), increased membership and an explosion of public interest occasioned by the new, improved social media initiatives and the unique Garden/Lake setting that is West Green.

The staff and volunteers on whom we depend each year were also magnificent in 2021, particularly as we faced a potential crisis just weeks before opening night when the company from which we have hired our auditoria for a number of years advised us they could not undertake the build due to the "uncertainty of the terrain". Fortunately, our technical adviser and his team were able to find someone at very short notice to supply the audience pavilions. In addition, a genius structural engineer, experienced at erecting stages in mud and water at venues such as Glastonbury, was able to build and cantilever a magnificent and ingeniously supported stage on the island. Everyone gave of their time and effort well beyond their normal hours and the call of duty to ensure the performance season was a huge success and the Trustees' would like to record their heartfelt thanks to all of them for this unbelievable level of dedication.

The icing on the cake was the decision to light the woodland behind the island so as to incorporate this incredible backdrop into the performances as darkness fell. The effect was breath taking and the critics were unanimous in their praise of both the productions and the truly unique setting in which those performances were staged.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2021**

---

As a result of the overwhelming feedback, a decision has been made to repeat the experience for the 2022 season and beyond with the ability to offer additional performances, reinstate the fine dining options in the Greenhouses and extend the seating arrangements and thereby ticket sales. Notwithstanding the immense difficulties with which WGHO and the Performing Arts generally had to contend in 2020 and 2021, we are all excited at the prospects for the future of West Green House Opera and our ability to continue to support and nurture young and emerging artists of the highest calibre. This in turn allows us to attract more supporters and to perform to a wider and more diverse audience in a truly unique environment.

**Fundraising activities**

The charity is reliant on fundraising to enable it to achieve its charitable activities.

Income from fundraising consists of donations to the charity and income from fundraising events.

Donations comprise both regular donations from our supporters which are available at a number of levels and attract a range of benefits and other donations in response to appeals to our supporters and the wider opera loving public.

There were no fundraising events in the year owing to the effects of Covid-19.

During the year the operations manager spent a part of her time in fundraising on behalf of the Charity. This was carried out as part of her normal duties and no commission was paid.

**FINANCIAL REVIEW**

**Financial review**

During the year the charity had total incoming resources of £482,549 (2020 - £391,569). Income in 2020, however, included a single donation of £105,000 towards the construction of our own permanent theatre. The increase in overall income compared to 2020 is entirely due to the ticket income (and associated Theatre Tax Relief) following the successful 2021 season. Therefore despite there being no major fundraising event and a decrease in donations received there was an overall increase in income. The reintroduction of performances, however, resulted in a significant increase in costs so that we ended the year with a deficit on the General Fund of £107,565 (2020 - surplus of £143,589) leaving a surplus of £57,612 on the General Fund to be carried forward to future years (2020 - £165,177). Following the decision to build a demountable stage on the island for future performances rather than the permanent traditional auditorium as originally planned, unfortunately the majority of the expenditure incurred in respect of the auditorium such as architect's fees cannot be applied to the new stage. These costs amounting to £36,930 have been written off in these accounts and charged against the restricted fund related to the new theatre. Further details of the charity's income and expenditure for the year are shown in the statement of financial activities and the accompanying notes.

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 months 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 activities while consideration is given to ways in which additional funds may be raised.

Although unrestricted funds remain in surplus, owing to the circumstances of the pandemic the charity has been unable to maintain the above policy. The trustees are actively seeking to address this situation.

**Principal risks and uncertainties**

The principal risk normally faced by the Charity relates to the potential loss of the donations which enable the Charity to continue to stage the operatic performances each year. In particular the Charity is reliant on a relatively small number of major donors. The trustees are endeavouring to widen the donor base of the Charity in order to mitigate this risk.

This risk has, however, been overshadowed by the Covid-19 pandemic which struck in early 2020. The trustees, however, believe that despite the cancellation of the 2020 performances and restricted attendance in 2021 that this will not impact in the long term on the ability of the charity to continue as a going concern.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2021**

---

**FUTURE PLANS**

With the unparalleled success of the 2021 season at West Green and the feedback from our audience and supporters, the Main Board and Advisory Council have decided all future performances will take place "outdoors" rather than in a conventional, enclosed auditorium. This will allow us to increase the number of seats and the variety of musical performances and thereby attract a more varied audience.

Our programme for 2022 includes new productions of Mozart's evergreen favourite "The Marriage of Figaro" designed and conducted by our stalwart regular team of Richard Studer and Jonathan Lyness and Donizetti's delightful romantic comedy, "L'Elisir d'Amore", designed and directed by Victoria Newlyn and conducted by Matthew Kofi-Waldren. We also welcome "The Sixteen" for a performance of Handel's beautiful but rarely performed "Acis and Galatea" and for the first time, we will also be offering an Early Music Evening with dinner which will allow the audience to explore the dawn of classical music.

Our light entertainment offering is a fizzing new semi-staged production of the classic musical "High Society" and our ever popular Midday Music concerts will be on offer both weekends and which encourage local audiences to bring the children and their picnics to hear the young artists showcasing their talents for all to hear.

The most exciting news however is the plan to build our own, bespoke, demountable stage on the island rather than pursuing the previous plans for a much more expensive, permanent, traditional auditorium. This will require substantial work to be undertaken in the Lakefield area to level the ground and to ensure excellent drainage. Access and service roads will also need to be built and a borehole sunk to ensure the lake remains full even in periods of prolonged drought. The lake boundaries will be reinforced to allow the seating pavilions to be brought right down to the lake edge and thereby bring the performances on the water even closer to the audience.

We are thrilled to confirm that thanks to the generosity of two of our donors, funds have already been raised to meet the cost of these essential works which should be completed by Easter and ahead of the Spring growth in the Gardens. We have also secured a substantial proportion of the sum required to build our unique island stage and it is hoped this will be unveiled in time for the 2023 season.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles (governing document) and constitutes a limited company, limited by guarantee.

The charity is run by the trustees listed below. Under the charity's rules the minimum number of trustees that can serve each year is two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees shall be appointed by resolution at a general meeting or by written resolution signed by all the trustees.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Board of Trustees is the governing body which administers the Charity. All major decisions are made by the Board which meets regularly to discuss and formulate policy and to decide on strategy. A scheme of delegation is in place and day to day responsibilities for the affairs of the Charity rests with a Management Team headed by Jane Mossop (Operations Manager), Michael Whalley (Treasurer, assisted by Jane Mossop) and, Andrea Gawn (Marketing, Membership and Fundraising).

The Operations Manager is authorised to run the day to day affairs of the Charity and has overall responsibility (assisted by Michael Whalley and Andrea Gawn) for the financial health of the Charity. Jane Mossop reports directly to the Trustees on substantive matters relating to budget and risk management.

The Main Board of Trustees also has access to an Advisory Council comprising donors who themselves run successful businesses and who, free of charge, provide the Trustees with commercial advice and commentary as well as opening their own homes and businesses as a source of fundraising for the Charity.

All final decisions relating to finances and budgeting rest with the Chairman, Glenn Hurstfield, in consultation with his fellow Main Board Trustees, Michael Whalley, Ann Grafton, Andrew Doman and the owner of West Green House, Marylyn Abbott. The Board is also assisted with all artistic matters by Yvonne Kenny and Marylyn Abbott and by Neil Daykin regarding technical and production matters.

**Trustee induction and training**

Any new trustees would upon appointment be fully briefed and trained by the existing committee and made aware of their responsibilities and duties. Where felt necessary they would be sent to external training courses relevant to their appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07756429 (England and Wales)

**Registered Charity number**

1148939

**Registered office**

4 High Street  
Alton  
Hampshire  
GU34 1BU

**Trustees**

M D Abbott  
G C Hurstfield (Chairman)  
M D Whalley OAM  
A Grafton  
A S Doman

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Report of the Trustees**  
**for the Year Ended 30th November 2021**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D A Sanders FCA  
Sheen Stickland  
Chartered Accountants  
4 High Street  
Alton  
Hampshire  
GU34 1BU

**Bankers**

Nat West Bank plc  
176 Fleet Road  
Fleet  
Hampshire  
GU51 4DE

**Solicitors**

Keystone Law  
Suite 4, Hyde Park Residence  
55 Park Lane  
London  
W1K 1NA

**Operations Manager**

Jane Mossop

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....14/3/2022..... and signed on its behalf by:

.....  
G C Hurstfield - Trustee

## Independent Examiner's Report to the Trustees of West Green House Opera Limited

---

### Independent examiner's report to the trustees of West Green House Opera Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2021.

#### Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

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.



D A Sanders FCA  
Sheen Stickland  
Chartered Accountants  
4 High Street  
Alton  
Hampshire  
GU34 1BU

Date: 4/23/2022

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30th November 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	189,525	-	189,525	384,796
<b>Charitable activities</b>					
Opera performances	5	260,067	-	260,067	-
Activities for generating funds	3	30,175	-	30,175	825
Investment income	4	7	-	7	43
Other income	14	<u>2,775</u>	<u>-</u>	<u>2,775</u>	<u>5,905</u>
<b>Total</b>		482,549	-	482,549	391,569
<b>EXPENDITURE ON</b>					
Raising funds	6	8,684	-	8,684	2,125
<b>Charitable activities</b>					
Opera performances	7	570,978	-	570,978	130,684
Governance costs		10,452	-	10,452	10,128
Other		<u>-</u>	<u>36,930</u>	<u>36,930</u>	<u>-</u>
<b>Total</b>		590,114	36,930	627,044	142,937
<b>NET INCOME/(EXPENDITURE)</b>		(107,565)	(36,930)	(144,495)	248,632
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		165,177	105,043	270,220	21,588
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>57,612</u>	<u>68,113</u>	<u>125,725</u>	<u>270,220</u>

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet**  
**30th November 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	203	16,830	17,033	30,079
<b>CURRENT ASSETS</b>					
Debtors	16	62,945	-	62,945	26,658
Cash at bank and in hand		<u>44,281</u>	<u>63,283</u>	<u>107,564</u>	<u>316,101</u>
		107,226	63,283	170,509	342,759
<b>CREDITORS</b>					
Amounts falling due within one year	17	(49,817)	(12,000)	(61,817)	(102,618)
		<u>57,409</u>	<u>51,283</u>	<u>108,692</u>	<u>240,141</u>
<b>NET CURRENT ASSETS</b>					
		<u>57,409</u>	<u>51,283</u>	<u>108,692</u>	<u>240,141</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>57,612</u>	<u>68,113</u>	<u>125,725</u>	<u>270,220</u>
<b>NET ASSETS</b>					
		<u>57,612</u>	<u>68,113</u>	<u>125,725</u>	<u>270,220</u>
<b>FUNDS</b>					
	18				
Unrestricted funds				57,612	165,177
Restricted funds				<u>68,113</u>	<u>105,043</u>
<b>TOTAL FUNDS</b>					
				<u>125,725</u>	<u>270,220</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

West Green House Opera Limited (Registered number: 07756429)  
(a company limited by guarantee)

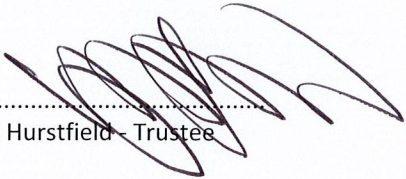
**Balance Sheet - continued**  
**30th November 2021**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 14/3/2022 ..... and were signed on its behalf by:

.....  
G C Hurstfield - Trustee



The notes form part of these financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 30th November 2021**

---

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(182,889)</u>	<u>330,092</u>
Net cash (used in)/provided by operating activities		<u>(182,889)</u>	<u>330,092</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(25,655)	(28,996)
Interest received		<u>7</u>	<u>43</u>
Net cash used in investing activities		<u>(25,648)</u>	<u>(28,953)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>316,101</u>	<u>14,962</u>
Cash and cash equivalents at the end of the reporting period		<u>107,564</u>	<u>316,101</u>

The notes form part of these financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 30th November 2021**

<b>1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
	2021	2020
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(144,495)	248,632
<b>Adjustments for:</b>		
Depreciation charges	1,771	13,239
Loss on disposal of fixed assets	36,930	-
Interest received	(7)	(43)
(Increase)/decrease in debtors	(36,287)	50,782
(Decrease)/increase in creditors	<u>(40,801)</u>	<u>17,482</u>
<b>Net cash (used in)/provided by operations</b>	<u>(182,889)</u>	<u>330,092</u>

<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1.12.20	Cash flow	At 30.11.21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>316,101</u>	<u>(208,537)</u>	<u>107,564</u>
	<u>316,101</u>	<u>(208,537)</u>	<u>107,564</u>
<b>Total</b>	<u><u>316,101</u></u>	<u><u>(208,537)</u></u>	<u><u>107,564</u></u>

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with '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) (effective 1st January 2019) - (Charities SORP (FRS 102))', 'The Financial Reporting Standard applicable in the UK and Republic of Ireland - (FRS102)', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis as the trustees have confirmed that they will continue to support the charity for the foreseeable future.

In the opinion of the trustees, despite the 2021 performances being effected by social distancing, the effects of Covid-19, will not impact in the long term on the ability of the charitable company to continue to operate as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as income either when received or if conditions are attached to the donation then when those conditions have been fulfilled. Donations received from patrons and friends in respect of their membership are treated as income of the period to which the membership relates.

Legacies are accounted for as income when the receipt of the legacy is probable and when the amount receivable can be reliably determined.

Government grants towards expenditure are accounted for as income when the expenditure to which the grant relates has been incurred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Expenses have been incurred in connection with the proposed construction of a demountable stage at West Green House. These expenses have been treated as improvements to property but will not be depreciated until such time as the stage is brought into use.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2021**

---

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from Corporation Tax on its charitable activities.

The charity is claiming Theatre Tax Relief in respect of its operatic performances. This is accounted for on a receivable basis.

**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.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations and legacies	169,827	361,801
Gift Aid	<u>19,698</u>	<u>22,995</u>
	<u>189,525</u>	<u>384,796</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2021	2020
	£	£
Fundraising activities	29,800	-
Royalties and commission	<u>375</u>	<u>825</u>
	<u>30,175</u>	<u>825</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>7</u>	<u>43</u>

**West Green House Opera Limited**  
(a company limited by guarantee)

**Notes to the Financial Statements - continued**  
for the Year Ended 30th November 2021

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021 £	2020 £
Tickets and other income from opera performances	Opera performances	200,142	-
Theatre Tax Relief	Opera performances	<u>59,925</u>	<u>-</u>
		<u>260,067</u>	<u>-</u>

**6. RAISING FUNDS**

**Other trading activities**

	2021 £	2020 £
Fundraising trading and other costs	<u>8,684</u>	<u>2,125</u>

**7. CHARITABLE ACTIVITIES COSTS**

Expenses of opera performances £570,978 (2020 - £130,684) represents the direct costs of the opera performances (including advertising and public relations expenses) of £502,190 (2020 - £13,217), grants paid to the artists who would have performed if the performances had not been cancelled of £NIL (2020 - £34,602), rent and service charges payable to West Green House Limited of £36,000 (2020 - £36,000) and support costs, including wages, insurance, computer running costs, telephone costs, bank charges, ticketing commission, sundry expenses and depreciation of tangible fixed assets of £32,788 (2020 - £46,865).

**8. GRANTS PAYABLE**

	2021 £	2020 £
Opera performances	<u>-</u>	<u>34,602</u>

**9. SUPPORT COSTS**

	Governance costs £
Governance costs	<u>10,452</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2021

---

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	1,771	13,239
Deficit on disposal of fixed assets	36,930	-
Payment to independent examiner	1,720	1,620
Other accountancy fees	<u>4,976</u>	<u>5,308</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th November 2021 nor for the year ended 30th November 2020.

Trustees' expenses

During the year a total of £2,558 (2020: £NIL) was paid to 1 (2020: NIL) trustees in respect of reimbursement of payments made on behalf of the charity.

12. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>21,000</u>	<u>19,999</u>
	<u>21,000</u>	<u>19,999</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Management and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2021**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	279,796	105,000	384,796
Activities for generating funds	825	-	825
Investment income	-	43	43
Other income	<u>5,905</u>	<u>-</u>	<u>5,905</u>
<b>Total</b>	286,526	105,043	391,569
<b>EXPENDITURE ON</b>			
Raising funds	2,125	-	2,125
<b>Charitable activities</b>			
Opera performances	130,684	-	130,684
Governance costs	<u>10,128</u>	<u>-</u>	<u>10,128</u>
<b>Total</b>	<u>142,937</u>	<u>-</u>	<u>142,937</u>
<b>NET INCOME</b>	143,589	105,043	248,632
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>21,588</u>	<u>-</u>	<u>21,588</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>165,177</u></u>	<u><u>105,043</u></u>	<u><u>270,220</u></u>

**14. OTHER INCOME**

Other income represents grants received under the government Coronavirus Job Retention Scheme.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2021**

**15. TANGIBLE FIXED ASSETS**

	Improvements to property £	Equipment £	Totals £
<b>COST</b>			
At 1st December 2020	108,633	2,993	111,626
Additions	25,655	-	25,655
Disposals	<u>(36,930)</u>	<u>-</u>	<u>(36,930)</u>
At 30th November 2021	<u>97,358</u>	<u>2,993</u>	<u>100,351</u>
<b>DEPRECIATION</b>			
At 1st December 2020	80,528	1,019	81,547
Charge for year	<u>1,022</u>	<u>749</u>	<u>1,771</u>
At 30th November 2021	<u>81,550</u>	<u>1,768</u>	<u>83,318</u>
<b>NET BOOK VALUE</b>			
At 30th November 2021	<u>15,808</u>	<u>1,225</u>	<u>17,033</u>
At 30th November 2020	<u>28,105</u>	<u>1,974</u>	<u>30,079</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	1,188	5,376
Other debtors	1,023	7,329
Theatre Tax Relief	59,925	-
Prepayments and accrued income	<u>809</u>	<u>13,953</u>
	<u>62,945</u>	<u>26,658</u>

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2021**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	12,386	3,899
Social security and other taxes	564	230
Trustee loans	-	3,424
Accruals and deferred income	<u>48,867</u>	<u>95,065</u>
	<u>61,817</u>	<u>102,618</u>

**18. MOVEMENT IN FUNDS**

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	165,177	(107,565)	57,612
<b>Restricted funds</b>			
New Theatre	105,043	(36,930)	68,113
	<u>270,220</u>	<u>(144,495)</u>	<u>125,725</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	482,549	(590,114)	(107,565)
<b>Restricted funds</b>			
New Theatre	-	(36,930)	(36,930)
	<u>482,549</u>	<u>(627,044)</u>	<u>(144,495)</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
<b>Unrestricted funds</b>			
General fund	21,588	143,589	165,177
<b>Restricted funds</b>			
New Theatre	-	105,043	105,043
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>21,588</u>	<u>248,632</u>	<u>270,220</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	286,526	(142,937)	143,589
<b>Restricted funds</b>			
New Theatre	105,043	-	105,043
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>391,569</u>	<u>(142,937)</u>	<u>248,632</u>

19. RELATED PARTY DISCLOSURES

The opera performances and the charity's administrative functions are carried out from West Green House where facilities are shared with West Green House Limited, a company of which Marylyn Abbott ( a trustee) is the sole director and shareholder. Included in other debtors is an amount of £NIL (2020 - £7,329) due from West Green House Limited which was fully repaid within the year. £36,000 (2020 - £36,000) was paid in the year to West Green House Limited in respect of rent and service charges. £160 (2020 - £NIL) was paid to West Green House Limited in respect of other expenses in connection with the opera performances. During the year the charity received income from West Green House Limited of £2,250 (2020 - £Nil) in respect of picnic commission.

During the year the charity received royalties of £375 (2020 - £825) from GP & J Baker Limited a company of which Ann Grafton (a trustee of the charity) is a director. GP & J Baker also purchased an advertisement for £1,300 (2020 - £Nil).

During the year total donations of £12,240 (2020 - £1,000) were received from the trustees. No restrictions were placed on these donations.

**20. POST BALANCE SHEET EVENTS**

Since the end of the financial year, the effects of Covid-19 have continued to impact on the affairs of the charity.

The trustees, however, do not consider that there will be any lasting impact on the finances of the Charity either with respect to donations or income from future opera seasons in the long term or on its ability to continue to operate.

**21. SHARE CAPITAL**

The charitable company is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of there being a deficiency on a winding up.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	169,827	361,801
Gift Aid	<u>19,698</u>	<u>22,995</u>
	189,525	384,796
<b>Activities for generating funds</b>		
Fundraising activities	29,800	-
Royalties and commission	<u>375</u>	<u>825</u>
	30,175	825
<b>Investment income</b>		
Deposit account interest	7	43
<b>Charitable activities</b>		
Tickets and other income from opera performances	200,142	-
Theatre Tax Relief	<u>59,925</u>	<u>-</u>
	260,067	-
<b>Other income</b>		
Coronavirus Job Retention grants	<u>2,775</u>	<u>5,905</u>
<b>Total incoming resources</b>	482,549	391,569
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising trading and other costs	8,684	2,125
<b>Charitable activities</b>		
Wages	21,000	19,999
Direct expenses of opera performances	484,455	1,359
Rent and service charges	36,000	36,000
Insurance	1,491	1,517
Telephone	641	453
Postage and stationery	822	747
Advertising, printing and artwork	12,703	5,066
Carried forward	557,112	65,141

This page does not form part of the statutory financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2021**

---

	2021	2020
	£	£
<b>Charitable activities</b>		
Brought forward	557,112	65,141
Sundry expenses	-	56
Marketing and public relations	463	6,792
Ticketing commission	6,319	6,763
Bank charges	5,313	4,091
Depreciation of improvements to property	1,022	12,490
Depreciation of office equipment	749	749
Grants to individuals	-	<u>34,602</u>
	570,978	130,684
<b>Other</b>		
Loss on sale of tangible fixed assets	36,930	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	6,696	6,928
Legal and professional fees	<u>3,756</u>	<u>3,200</u>
	<u>10,452</u>	<u>10,128</u>
Total resources expended	<u>627,044</u>	<u>142,937</u>
<b>Net (expenditure)/income</b>	<u>(144,495)</u>	<u>248,632</u>

This page does not form part of the statutory financial statements

**WEST GREEN HOUSE OPERA LIMITED**

England & Wales - Charity number 1148939

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30th November 2020**  
**for**  
**West Green House Opera Limited**  
**(a company limited by guarantee)**

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 30th November 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 20
<b>Detailed Statement of Financial Activities</b>	21 to 22

**Report of the Trustees**  
**for the Year Ended 30th November 2020**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives are:

To advance and promote the education of the public by performing both works from the standard operatic repertoire as well as little known works which deserve greater publicity.

To encourage the understanding and appreciation of this art form, in particular, but not exclusively, through the presentation of public performances of opera, music, lectures and master classes.

To provide a performance platform for young and emerging artists to hone and perfect their craft at a time when such experience in larger theatres and opera houses is becoming scarce due to the lack of arts funding generally.

To provide mentoring for such young and emerging artists by giving them access, both on the stage and in rehearsal, to established professional singers and directors and the chance to perform with such experienced colleagues in public.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's cultural activities in the staging of opera performances that are made available to the general public at an affordable cost and by the mentoring of young and emerging artists. In particular the charity encourages a younger generation to experience opera by offering any tickets unsold close to the performance date to under 25s at a discounted price of £25.

The "Aria Club" was introduced in 2018 to encourage those new to Opera or who buy single tickets to attend a performance at West Green.

**Report of the Trustees**  
**for the Year Ended 30th November 2020**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In 2020, WGHO, along with every other arts organisation, was obliged to cancel all live performances due to the Covid epidemic. The 2020 programme was to have included Puccini's "La Rondine" and Tchaikovsky's masterpiece "Eugene Onegin" as the main operas together with a concert performance of "Gigi" and (a first for WGHO) a choral spectacular of "Invictus" with the Winchester Choir. As always, we were also to offer two of our ever popular Midday Music concerts, showcasing the talents of some of the young principals from "Onegin" and "Rondine" but in a slightly different format which we had billed as "Around the World in 18 Arias". All had been cast (again with many of the lead roles being taken by young artists) and contracts signed when notice of the nationwide lockdown was announced and the world entered one of its darkest periods in living memory.

We were nevertheless optimistic that we might just be able to perform given the WGHO season falls very late in the opera festival calendar and we therefore delayed making a final announcement until Easter. Sadly, it was not to be and with much regret, we first advised our cast and crew of the need to cancel and then our public. The response was nothing short of magnificent with many of our patrons, members and ticket holders donating their ticket price and more to the charity with a view to ensuring WGHO will survive to perform again when the restrictions are finally lifted.

Indeed, so generous were our supporters that we were able to donate 50% of the contracted fees to our artists and supporting crew (many of whom have seen their livelihoods entirely wiped out for the coming twelve months) with the promise that, Government restrictions permitting, we would plan to stage the 2020 programme in 2021 and all contracts would be honoured. Almost without exception, the artists have pledged to return in the Summer of 2021 and in the meantime, we have been overwhelmed by the number of messages from those artists offering their talents in any way permitted to ensure our public are kept informed, engaged and entertained throughout the period of lockdown.

The Board would therefore like to record its deepest gratitude to the WGHO family of loyal supporters whose unparalleled generosity has meant that not only have we been able to provide much needed financial assistance to our artists but also to keep WGHO afloat at a time when many arts organisations which do not have the benefit of Government funding have been forced to close their doors for good.

In the interim period, however, we have not been idle and have taken the opportunity to improve our online and social media presence, thereby allowing us to stay connected with our regular audience and also extending our reach to a much wider audience than email and mail shots usually command. Thanks to the tireless work and creative ingenuity of Kirsty Hopkins and Chloe Newman, we have been able to attract a younger audience, well versed in social media, and to have given some of them an introduction to opera generally and to WGHO in particular. Kirsty and Chloe have showcased innovative sound and visual "bytes" as well as providing regular updates, video clips of the opera and some of our young artists/directors/conductors in performance and in conversation. In addition, thanks to Marylyn Abbott, the Founder of WGHO and accompanied by music from some of our former productions, we have been privileged to share unique views from the air of the Opera Gardens at West Green which, although they themselves have been closed for many months, have still put on a magnificent (albeit unseen except by the birds!) floral display throughout the seasons. This enterprise has not only resulted in an increase of ticket sales, many to individuals who have never been to an opera at West Green or at all but also in donations from existing and new donors.

In the Summer of 2020 we were also fortunate enough to be able to present on line to our major donors a bespoke lecture on the history of five of the world's great opera houses, written, recorded and presented live by the renowned musicologist, Peter Medhurst. So well received was this that Peter has very kindly agreed to create two further lectures for WGHO which will be streamed in the early part of 2021. Government restrictions permitting and thanks to the sponsorship of a new donor, we also plan to record mini recitals by three artists; one, Rebecca Nash, who has performed twice in leading roles at West Green to great acclaim; another, a young tenor, Thomas Elwin, who is due to make his debut in the WGHO production of "Eugene Onegin" and a glorious English mezzo, Angela Simkin, fresh from the Jette Parker programme at the Royal Opera House Covent Garden.

**Report of the Trustees**  
**for the Year Ended 30th November 2020**

---

However, none of this would have been or indeed will be possible without the continued, magnificent administrative and fund-raising support WGHO receives from its team behind the scenes and the Board also wishes to record its heartfelt thanks to Jane Mossop, Sandra Shore and Andrea Gawn for their hard work and dedication during this most difficult of times.

At the time of writing, the world is still in lockdown and the vast majority of our opera houses and theatres remain closed to the public. Nevertheless, there is a growing awareness that our culture is even more precious than ever and that if we are to preserve the magic of live performance for future generations of both artists and audiences alike, we must dig deep and do all we can now to ensure that when these dark times are finally over, the arts can and will flourish again. With this in mind, Government restrictions permitting, WGHO is determined with the help of its loyal supporters to perform live in 2021; it may need to resort to outdoor, pared back performances to maintain the safety of both our artists and our public, but perform we will.

**Fundraising activities**

The charity is reliant on fundraising to enable it to achieve its charitable activities.

Income from fundraising consists of donations to the charity and income from fundraising events.

Donations comprise both regular donations from our supporters which are available at a number of levels and attract a range of benefits and other donations in response to appeals to our supporters and the wider opera loving public.

There were no fundraising events in the year owing to the effects of Covid-19.

During the year the operations manager spent a part of her time in fundraising on behalf of the Charity. This was carried out as part of her normal duties and no commission was paid.

**FINANCIAL REVIEW**

**Financial review**

During the year the charity had total incoming resources of £391,569 (2019 - £626,846). This included a single donation of £105,000 towards the construction of our own permanent theatre. The decrease in overall income compared to 2019 is entirely due to a complete loss of ticket income (and associated Theatre Tax Relief) and income from fundraising events. There was, however, an increase in donations received and this together with a reduction in costs, owing to there being no performances, meant that we ended the year with a surplus on the General Fund of £143,589 (2019 - £51,194) leaving a surplus of £165,177 on the General Fund to be carried forward to future years (2019 - £21,588). The donation of £105,000 for the new theatre has been treated as income of a restricted fund and can only be used for expenses related to the new theatre. Further details of the charity's income and expenditure for the year are shown in the statement of financial activities and the accompanying notes.

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 months 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 activities while consideration is given to ways in which additional funds may be raised.

**Principal risks and uncertainties**

The principal risk normally faced by the Charity relates to the potential loss of the donations which enable the Charity to continue to stage the operatic performances each year. In particular the Charity is reliant on a relatively small number of major donors. The trustees are endeavouring to widen the donor base of the Charity in order to mitigate this risk.

This risk has, however, been overshadowed by the Covid-19 pandemic which struck in early 2020 - a note on this is included below.

**Report of the Trustees**  
**for the Year Ended 30th November 2020**

---

**FUTURE PLANS**

We aim to take steps to build core capital over the coming years and our list of friends and Patrons continues to grow. Like all other arts charities however, we are aware the current economic climate and the financial uncertainty surrounding Brexit means that fund raising is not easy. In particular, however, our plans for the 2020 season have been upset by the Covid-19 pandemic.

We had planned, in 2020, to welcome back the artistic team of Richard Studer and Jonathan Lyness to direct and conduct Puccini's "La Rondine" and Johnny Ramster and Lada Valesova for performances of Tchaikovsky's "Eugene Onegin", with the programme also including a concert version of Lerner & Lowe's wonderful musical, "Gigi" and a Choral work of Howard Goodall's "Invictus: A Passion" with the Chapel Choir of Winchester College.

But none of this has proved to be possible, despite the enthusiastic reaction, with record ticket sales, of our supporters to our proposed programme. As a result of the Covid-19 pandemic and the United Kingdom closure of all public entertainment venues in March 2020, the Trustees made an announcement in late April that the 2020 season would have to be postponed until 2021. It is our intention to offer the same programme of performances, so far as we are able, in July 2021.

Our appeal to our ticketholders either to take a credit note for the future in respect of their 2020 ticket bookings, or to roll their bookings over to 2021, met with a very generous response, with many also foregoing refunds or making additional donations to support us, which may also allow us to offer some compensation to our 2020 performers and crew, many of whom have lost substantial income in 2020 as a result of the closure of so many music, theatre and other entertainment venues.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its Memorandum and Articles (governing document) and constitutes a limited company, limited by guarantee.

The charity is run by the trustees listed below. Under the charity's rules the minimum number of trustees that can serve each year is two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees shall be appointed by resolution at a general meeting or by written resolution signed by all the trustees.

**Organisational structure**

The Board of Trustees is the governing body which administers the Charity. All major decisions are made by the Board which meets regularly to discuss and formulate policy and to decide on strategy. A scheme of delegation is in place and day to day responsibilities for the affairs of the Charity rests with a Management Team headed by Jane Mossop (Operations Manager), Michael Whalley (Treasurer, assisted by Jane Mossop) and, Andrea Gawn (Marketing, Membership and Fundraising).

The Operations Manager is authorised to run the day to day affairs of the Charity and has overall responsibility (assisted by Michael Whalley and Andrea Gawn) for the financial health of the Charity. Jane Mossop reports directly to the Trustees on substantive matters relating to budget and risk management.

The Main Board of Trustees also has access to an Advisory Council comprising donors who themselves run successful businesses and who, free of charge, provide the Trustees with commercial advice and commentary as well as opening their own homes and businesses as a source of fundraising for the Charity.

All final decisions relating to finances and budgeting rest with the Chairman, Glenn Hurstfield, in consultation with his fellow Main Board Trustees, Michael Whalley, Ann Grafton, Andrew Doman and the owner of West Green House, Marylyn Abbott. The Board is also assisted with all artistic matters by Yvonne Kenny and Marylyn Abbott and by Neil Daykin regarding technical and production matters.

**Report of the Trustees**  
**for the Year Ended 30th November 2020**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Trustee induction and training**

Any new trustees would upon appointment be fully briefed and trained by the existing committee and made aware of their responsibilities and duties. Where felt necessary they would be sent to external training courses relevant to their appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07756429 (England and Wales)

**Registered Charity number**

1148939

**Registered office**

4 High Street  
Alton  
Hampshire  
GU34 1BU

**Principal address**

West Green House  
Thackhams Lane  
Hartley Wintney  
Hampshire  
RG27 8JB

**Trustees**

M D Abbott  
G C Hurstfield (Chairman)  
M D Whalley OAM  
A Grafton  
A S Doman

**Independent Examiner**

D A Sanders FCA  
Sheen Stickland  
Chartered Accountants  
4 High Street  
Alton  
Hampshire  
GU34 1BU

**Bankers**

Nat West Bank plc  
176 Fleet Road  
Fleet  
Hampshire  
GU51 4DE

**Report of the Trustees  
for the Year Ended 30th November 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Keystone Law  
Suite 4, Hyde Park Residence  
55 Park Lane  
London  
W1K 1NA

**Operations Manager**

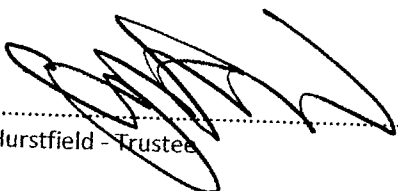
Jane Mossop

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5th May 2021 and signed on its behalf by:

  
.....  
G C Hurstfield - Trustee

## Independent Examiner's Report to the Trustees of West Green House Opera Limited

---

### Independent examiner's report to the trustees of West Green House Opera Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2020.

#### Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

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.



D A Sanders FCA  
Sheen Stickland  
Chartered Accountants  
4 High Street  
Alton  
Hampshire  
GU34 1BU

11<sup>th</sup> May 2021

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30th November 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	279,796	105,000	384,796	314,741
<b>Charitable activities</b>					
Opera performances	5	-	-	-	259,046
Activities for generating funds	3	825	-	825	53,059
Investment income	4	-	43	43	-
Other income	14	<u>5,905</u>	<u>-</u>	<u>5,905</u>	<u>-</u>
<b>Total</b>		<b>286,526</b>	<b>105,043</b>	<b>391,569</b>	<b>626,846</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	2,125	-	2,125	28,105
<b>Charitable activities</b>					
Opera performances	7	130,684	-	130,684	536,605
Governance costs		10,128	-	10,128	10,942
<b>Total</b>		<b>142,937</b>	<b>-</b>	<b>142,937</b>	<b>575,652</b>
<b>NET INCOME</b>		<b>143,589</b>	<b>105,043</b>	<b>248,632</b>	<b>51,194</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>21,588</b>	<b>-</b>	<b>21,588</b>	<b>(29,606)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>165,177</u></b>	<b><u>105,043</u></b>	<b><u>270,220</u></b>	<b><u>21,588</u></b>

The notes form part of these financial statements

**West Green House Opera Limited (Registered number: 07756429)**  
**(a company limited by guarantee)**

**Balance Sheet**  
**30th November 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	2,997	27,082	30,079	14,322
<b>CURRENT ASSETS</b>					
Debtors	16	26,658	-	26,658	77,440
Cash at bank and in hand		<u>238,140</u>	<u>77,961</u>	<u>316,101</u>	<u>14,962</u>
		264,798	77,961	342,759	92,402
<b>CREDITORS</b>					
Amounts falling due within one year	17	(102,618)	-	(102,618)	(85,136)
		<u>162,180</u>	<u>77,961</u>	<u>240,141</u>	<u>7,266</u>
<b>NET CURRENT ASSETS</b>					
		<u>165,177</u>	<u>105,043</u>	<u>270,220</u>	<u>21,588</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>165,177</u>	<u>105,043</u>	<u>270,220</u>	<u>21,588</u>
<b>NET ASSETS/(LIABILITIES)</b>					
		<u>165,177</u>	<u>105,043</u>	<u>270,220</u>	<u>21,588</u>
<b>FUNDS</b>					
	18				
Unrestricted funds				165,177	21,588
Restricted funds				<u>105,043</u>	-
<b>TOTAL FUNDS</b>					
				<u>270,220</u>	<u>21,588</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued  
30th November 2020

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31st MAY 2021 and were signed on its behalf by:

  
.....  
G C Hurstfield - Trustee

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 30th November 2020**

---

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>330,092</u>	<u>4,454</u>
Net cash provided by operating activities		<u>330,092</u>	<u>4,454</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(28,996)	(1,079)
Interest received		<u>43</u>	<u>-</u>
Net cash used in investing activities		<u>(28,953)</u>	<u>(1,079)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>14,962</u>	<u>11,587</u>
Cash and cash equivalents at the end of the reporting period		<u>316,101</u>	<u>14,962</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 30th November 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	248,632	51,194
<b>Adjustments for:</b>		
Depreciation charges	13,239	16,581
Interest received	(43)	-
Decrease/(increase) in debtors	50,782	(8,959)
Increase/(decrease) in creditors	<u>17,482</u>	<u>(54,362)</u>
<b>Net cash provided by operations</b>	<u><u>330,092</u></u>	<u><u>4,454</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.19	Cash flow	At 30.11.20
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>14,962</u>	<u>301,139</u>	<u>316,101</u>
	<u>14,962</u>	<u>301,139</u>	<u>316,101</u>
<b>Total</b>	<u><u>14,962</u></u>	<u><u>301,139</u></u>	<u><u>316,101</u></u>

**Notes to the Financial Statements**  
**for the Year Ended 30th November 2020**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with '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) (effective 1st January 2019) - (Charities SORP (FRS 102))', 'The Financial Reporting Standard applicable in the UK and Republic of Ireland - (FRS102)', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis as the trustees have confirmed that they will continue to support the charity for the foreseeable future.

In the opinion of the trustees, despite the 2020 performances being cancelled, the effects of Covid-19, will not impact in the long term on the ability of the charitable company to continue to operate as going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as income either when received or if conditions are attached to the donation then when those conditions have been fulfilled.

Legacies are accounted for as income when the receipt of the legacy is probable and when the amount receivable can be reliably determined.

Government grants towards expenditure are accounted for as income when the expenditure to which the grant relates has been incurred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2020**

---

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Expenses have been incurred in connection with the proposed construction of a permanent theatre at West Green House. These expenses have been treated as improvements to property but will not be depreciated until such time as the theatre is brought into use.

**Taxation**

The charity is exempt from Corporation Tax on its charitable activities.

The charity is claiming Theatre Tax Relief in respect of its operatic performances. This is accounted for on a receivable basis.

**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.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations and legacies	361,801	279,505
Gift Aid	<u>22,995</u>	<u>35,236</u>
	<u><u>384,796</u></u>	<u><u>314,741</u></u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2020	2019
	£	£
Fundraising activities	-	51,730
Royalties and commission	<u>825</u>	<u>1,329</u>
	<u><u>825</u></u>	<u><u>53,059</u></u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>43</u>	<u>-</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2020**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2020	2019
	Activity	£	£
Tickets and other income from opera performances	Opera performances	-	198,851
Theatre Tax Relief	Opera performances	-	<u>60,195</u>
		<u>-</u>	<u>259,046</u>

**6. RAISING FUNDS**

**Other trading activities**

	2020	2019
	£	£
Fundraising trading and other costs	<u>2,125</u>	<u>28,105</u>

**7. CHARITABLE ACTIVITIES COSTS**

Expenses of opera performances £130,684 (2019 - £536,605) represents the direct costs of the opera performances (including advertising and public relations expenses) of £13,217 (2019 - £450,918), grants paid to the artists who would have performed if the performances had not been cancelled of £34,602, rent and service charges payable to West Green House Limited of £36,000 (2019 - £36,000) and support costs, including wages, insurance, computer running costs, telephone costs, bank charges, ticketing commission, sundry expenses and depreciation of tangible fixed assets of £46,865 (2019 - £49,687).

**8. GRANTS PAYABLE**

	2020	2019
	£	£
Opera performances	<u>34,602</u>	<u>-</u>

**9. SUPPORT COSTS**

	Governance costs
	£
Governance costs	<u>10,128</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2020

---

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	13,239	16,581
Payment to independent examiner	1,620	1,520
Other accountancy fees	<u>5,308</u>	<u>6,422</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2020 nor for the year ended 30th November 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th November 2020 nor for the year ended 30th November 2019.

**12. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	<u>19,999</u>	<u>22,000</u>
	<u>19,999</u>	<u>22,000</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Management and administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

All of the income and expenditure in the year ended 30th November 2019 related to the then one unrestricted fund of the charity.

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2020

14. OTHER INCOME

Other income represents grants received under the government Coronavirus Job Retention Scheme.

15. TANGIBLE FIXED ASSETS

	Improvements to		
	property	Equipment	Totals
	£	£	£
<b>COST</b>			
At 1st December 2019	81,551	1,079	82,630
Additions	<u>27,082</u>	<u>1,914</u>	<u>28,996</u>
At 30th November 2020	<u>108,633</u>	<u>2,993</u>	<u>111,626</u>
<b>DEPRECIATION</b>			
At 1st December 2019	68,038	270	68,308
Charge for year	<u>12,490</u>	<u>749</u>	<u>13,239</u>
At 30th November 2020	<u>80,528</u>	<u>1,019</u>	<u>81,547</u>
<b>NET BOOK VALUE</b>			
At 30th November 2020	<u>28,105</u>	<u>1,974</u>	<u>30,079</u>
At 30th November 2019	<u>13,513</u>	<u>809</u>	<u>14,322</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	5,376	4,470
Other debtors	7,329	11,900
Theatre Tax Relief	-	60,195
Prepayments and accrued income	<u>13,953</u>	<u>875</u>
	<u>26,658</u>	<u>77,440</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2020

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	3,899	2,983
Social security and other taxes	230	239
Trustee loans	3,424	3,424
Accruals and deferred income	<u>95,065</u>	<u>78,490</u>
	<u>102,618</u>	<u>85,136</u>

18. MOVEMENT IN FUNDS

	At 1.12.19	Net movement in funds	At 30.11.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,588	143,589	165,177
<b>Restricted funds</b>			
New Theatre	-	105,043	105,043
	<u>21,588</u>	<u>248,632</u>	<u>270,220</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	286,526	(142,937)	143,589
<b>Restricted funds</b>			
New Theatre	105,043	-	105,043
	<u>391,569</u>	<u>(142,937)</u>	<u>248,632</u>
<b>TOTAL FUNDS</b>			

**Notes to the Financial Statements - continued**  
for the Year Ended 30th November 2020

**18. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	At 30.11.19 £
<b>Unrestricted funds</b>			
General fund	(29,606)	51,194	21,588
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>(29,606)</u>	<u>51,194</u>	<u>21,588</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	626,846	(575,652)	51,194
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>626,846</u>	<u>(575,652)</u>	<u>51,194</u>

**19. RELATED PARTY DISCLOSURES**

The opera performances and the charity's administrative functions are carried out from West Green House where facilities are shared with West Green House Limited, a company of which Marylyn Abbott ( a trustee) is the sole director and shareholder. Included in other debtors is an amount of £7,329 (2019 - £11,900) due from West Green House Limited. This amount has been repaid in full in the current year. £36,000 (2019 - £36,000) was paid in the year to West Green House Limited in respect of rent and service charges. £Nil (2019 - £2,069) was paid to West Green House Limited in respect of other expenses in connection with the opera performances.

During the year the charity received royalties of £825 (2019 - £1,329) from GP & J Baker Limited a company of which Ann Grafton (a trustee of the charity) is a director. There was a balance due in respect of outstanding royalties as at 30th November 2020 of £Nil (2019 - £329).

During the year total donations of £1,000 (2019 - £26,500) were received from the trustees. No restrictions were placed on these donations.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th November 2020**

---

**20. POST BALANCE SHEET EVENTS**

Since the end of the financial year, the effects of Covid-19 have continued to impact on the affairs of the charity.

As mentioned in the report of the trustees the 2020 season was postponed but this has now been rescheduled to take place in July 2021. Unfortunately due to social distancing regulations it will be impracticable for performances to take place in The Green Theatre as in previous years but instead the performers will be on the Island with the audience in the Lakefield. It is hoped that there will be no reduction in ticket income due to the relocation, there will, however, be a reduction in expenses as there will be no need to hire the auditorium. The Gala Dinner originally planned for November 2020 was initially rescheduled to April 2021 but again delayed. It is hoped that this can take place in November 2021.

The trustees do not consider that there will be any lasting impact on the finances of the Charity either with respect to donations or income from future opera seasons in the long term or on its ability to continue to operate.

In March 2020 the charity was given a donation of £105,000 specifically towards the development of a permanent theatre. This has enabled the charity to commission some preliminary work in respect of the design of a theatre and submit an application for outline planning permission. Any funds remaining after this initial expenditure will be carried forward for future use on this project.

**21. SHARE CAPITAL**

The charitable company does not have a share capital being limited by guarantee. In the event of the company being wound up while someone is a trustee, or within one year afterwards, in the event of there being a deficiency each trustee will contribute a sum not exceeding £10.

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2020**

	2020	2019
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	361,801	279,505
Gift Aid	<u>22,995</u>	<u>35,236</u>
	384,796	314,741
<b>Activities for generating funds</b>		
Fundraising activities	-	51,730
Royalties and commission	<u>825</u>	<u>1,329</u>
	825	53,059
<b>Investment income</b>		
Deposit account interest	43	-
<b>Charitable activities</b>		
Tickets and other income from opera performances	-	198,851
Theatre Tax Relief	<u>-</u>	<u>60,195</u>
	-	259,046
<b>Other income</b>		
Coronavirus Job Retention grants	<u>5,905</u>	<u>-</u>
<b>Total incoming resources</b>	<b>391,569</b>	<b>626,846</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising trading and other costs	2,125	28,105
<b>Charitable activities</b>		
Wages	19,999	22,000
Direct expenses of opera performances	1,359	433,272
Rent and service charges	36,000	36,000
Insurance	1,517	1,424
Telephone	453	527
Postage and stationery	747	994
Computer costs	-	90
Advertising, printing and artwork	5,066	12,142
Carried forward	65,141	506,449

This page does not form part of the statutory financial statements

**West Green House Opera Limited**  
**(a company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30th November 2020**

---

	2020	2019
	£	£
<b>Charitable activities</b>		
Brought forward	65,141	506,449
Sundry expenses	56	28
Marketing and public relations	6,792	5,504
Ticketing commission	6,763	3,709
Bank charges	4,091	4,334
Depreciation of improvements to property	12,490	16,311
Depreciation of office equipment	749	270
Grants to individuals	<u>34,602</u>	<u>-</u>
	130,684	536,605
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	6,928	7,942
Legal and professional fees	<u>3,200</u>	<u>3,000</u>
	<u>10,128</u>	<u>10,942</u>
Total resources expended	<u>142,937</u>	<u>575,652</u>
<b>Net income</b>	<u>248,632</u>	<u>51,194</u>