

**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**

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

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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**

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**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.

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

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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**

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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**

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**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.

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

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**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**

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**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  
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 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**

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### **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**

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
<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		<u>130,765</u>	<u>119,559</u>	<u>250,324</u>	<u>208,740</u>
<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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>43,192</u>	<u>-</u>	<u>43,192</u>	<u>130,765</u>
<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>		<u>43,192</u>	<u>119,559</u>	<u>162,751</u>	<u>250,324</u>
<b>FUNDS</b>	17				
Unrestricted funds				43,192	130,765
Restricted funds				<u>119,559</u>	<u>119,559</u>
<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

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

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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

**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>		<u>(15,925)</u>	<u>(2,847)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>28,516</u>	<u>31,363</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>12,591</u></u>	<u><u>28,516</u></u>

The notes form part of these financial statements

**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	(32,039)	72,500
<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>

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

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**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

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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>

**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
	1	1
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	<u>780</u>	<u>14,365</u>
	<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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>