

NEW SUSSEX OPERA

England & Wales · Charity number 1185087

Details

Other names NSO

Status Registered

Legal form CIO

Registered 2019-08-29

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

Contact

Address 5 De Warrenne Road
Lewes
BN7 1BP

Phone 01273471851

Email mail@newsussexopera.org

Website newsussxopera.org

Activities

Objects: TO EDUCATE THE PUBLIC IN OPERATIC ARTS AND TO FURTHER THE DEVELOPEMENT OF PUBLIC APPRECIATION IN THE SAID ARTS, PARTICULARLY IN THE COUNTIES OF EAST AND WEST SUSSEX.

Activities: The objects of the charity are encourage, advance, develop and maintain public education in, appreciation of and involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- Kensington And Chelsea
- Kent
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£54,363	£42,171	-	-
2024-05-31	£65,181	£65,137	-	-
2023-02-28	£74,820	£67,497	-	-
2022-02-28	£47,935	£60,532	-	-
2021-02-28	£63,679	£48,264	-	-

Trustees

Name	Role	Appointed
Frances Sarah Mortimer	Chair	2018-07-05
DAVID JAMES		
Richard Pulham		2018-07-05
Ruth Loughton		2016-06-13

NEW SUSSEX OPERA

England & Wales - Charity number 1185087

Accounts

Charity number: 1185087

New Sussex Opera

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 May 2025

**New Sussex Opera
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For the year ended 31 May 2025**

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**New Sussex Opera
Report of the Trustees
For the year ended 31 May 2025**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 May 2025. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to encourage, advance, develop and maintain public education in, appreciation of and involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

In addition to the Trustees listed below, a number of volunteers assist with such activities as scenery painting and repair, transporting of scenery, props and other equipment to performance venues and stage management issues. In addition the chorus in each production consists entirely of volunteers.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

During the financial year 2024/25 NSO once again presented two new productions which followed its tradition of focussing on rarely performed or unfamiliar repertoire. The first of these was Rutland Boughton's choral drama 'Bethlehem', with performances in Lewes, Chichester, Eastbourne and Shoreham-by-Sea. A team of young singers on the threshold of their professional careers sang the major roles. The work also provided the opportunity for several of our regular chorus members to take step-out roles. The director was also a member of the company.

For our main production in the Spring of 2025, we turned to Camille Saint-Saëns' opera 'Le Timbre d'argent' - (The Silver Bell), his first opera, with its premiere in Paris in 1877. After a number of revisions over a long period, the final revised version received its first performance in Brussels in 1914, quite late in the composer's life. Our production, conducted by Toby Purser and directed by Paul Higgins, was the first to be staged in the UK, with performances in Lewes, Eastbourne, Worthing, Blackheath and Winchester. Again, a highly-talented team of young soloists was engaged, including a non-singing/speaking dancer. We were delighted to receive much praise in the opera press for our decision to present this work and for the quality of our performances.

Away from the stage, we continue to develop our Outreach programme of work with local schools, although for practical reasons progress has been slow despite interest from two local schools. Plans are also progressing for opera concerts in the coming months and for another staged production involving a regional tour later in 2026.

NSO is a member of Brighton and Hove Arts Council and a founder member of Opera UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

Trustees are appointed every year through election at the AGM. During the period covered by this report they met 3 times, with a sub-group convening on another occasion specifically to discuss production matters.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	New Sussex Opera
Charity registration number	1185087
Principal address	5 De Warrenne Road Lewes East Sussex BN7 1BP

Trustees

The trustees and officers serving during the year and since the year end were as follows:

David James
Ruth Loughton
Frances Mortimer
Richard Pulham

**New Sussex Opera
Report of the Trustees Continued
For the year ended 31 May 2025**

Independent examiner

Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

Approved by the Board of Trustees and signed on its behalf by

.....
David James

New Sussex Opera
Independent Examiners Report to the Trustees
For the year ended 31 May 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

New Sussex Opera
Statement of Financial Activities
For the year ended 31 May 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	18,108	23,302
Charitable activities	3	20,871	27,779
Investments	4	29	-
Other income	5	15,355	14,100
Total		54,363	65,181
Expenditure on:			
Charitable activities	6/7	(42,171)	(65,137)
Total		(42,171)	(65,137)
Net income		12,192	44
Reconciliation of funds			
Total funds brought forward		10,185	10,141
Total funds carried forward		22,377	10,185

New Sussex Opera
Statement of Financial Position
As at 31 May 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	12	15,175	13,366
Cash at bank and in hand		15,215	319
		30,390	13,685
Creditors: amounts falling due within one year		(8,013)	(3,500)
Net current assets		22,377	10,185
Total assets less current liabilities		22,377	10,185
Net assets		22,377	10,185
The funds of the charity			
Unrestricted income funds	13	22,377	10,185
Total funds		22,377	10,185

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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New Sussex Opera
Notes to the Financial Statements
For the year ended 31 May 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

New Sussex Opera meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2. Income from donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Donations received	18,108	23,302
	18,108	23,302
	18,108	23,302

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 31 May 2025

3. Income from charitable activities

	2025	2024
	£	£
Unrestricted funds		
<i>Operatic performances</i>		
Tickets and performances	19,733	26,835
Sundry sales	1,138	944
	20,871	27,779
	20,871	27,779

4. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	29	-
	29	-
	29	-

5. Other income

	2025	2024
	£	£
Unrestricted funds		
Theatre tax relief	15,355	14,100
	15,355	14,100
	15,355	14,100

6. Costs of charitable activities by fund type

	2025	2024
	£	£
Unrestricted funds		
Operatic performances	38,757	60,453
Support costs	3,414	4,684
	42,171	65,137
	42,171	65,137

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 31 May 2025

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2025 £	2024 £
Support costs				
Operatic performances	38,757	3,414	42,171	65,137

8. Analysis of support costs

	2025 £	2024 £
Operatic performances		
Management	3,054	4,324
Governance costs	360	360
	<u>3,414</u>	<u>4,684</u>

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025 £	2024 £
Accountancy fees	360	360
	<u>360</u>	<u>360</u>

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Debtors

	2025 £	2024 £
Amounts due within one year:		
Prepayments and accrued income	15,175	13,366
	<u>15,175</u>	<u>13,366</u>

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 31 May 2025

13. Movement in funds

Unrestricted Funds

	Balance at 01/06/2024	Incoming resources	Outgoing resources	Balance at 31/05/2025
	£	£	£	£
<i>General</i>				
General	10,185	54,363	(42,171)	22,377
	10,185	54,363	(42,171)	22,377

Unrestricted Funds - Previous year

	Balance at 01/03/2023	Incoming resources	Outgoing resources	Balance at 31/05/2024
	£	£	£	£
<i>General</i>				
General	10,141	65,181	(65,137)	10,185
	10,141	65,181	(65,137)	10,185

Purpose of unrestricted Funds

General

General funds are held for the general purposes of the charity.

14. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	22,377	22,377
	22,377	22,377

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 31 May 2025

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	10,185	10,185
	10,185	10,185
	10,185	10,185

NEW SUSSEX OPERA

England & Wales - Charity number 1185087

Accounts

Charity number: 1185087

New Sussex Opera

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 May 2024

**New Sussex Opera
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**New Sussex Opera
Report of the Trustees
For the period ended 31 May 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 31 May 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to encourage, advance, develop and maintain public education in, appreciation of an involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

Volunteers

In addition to the Trustees listed below, a number of volunteers assist with such activities as scenery painting and repair transporting of scenery, props and other equipment to performance venues and stage management issues. In addition the chorus in each production consists entirely of volunteers.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The financial year 2023/24 proved another busy one for the CIO, with 2 new productions and a series of concerts with Sir John Tomlinson CBE, the world-famous operatic bass.

The first production, Gounod's Faust, took us to Chichester, Eastbourne, Lewes and Hove. This was an 'in-house' production, performed in small venues. The cast largely consisted of singers on the threshold of their careers and include some who had previously sung regularly with the NSO chorus, thus fulfilling the CIO's role of providing experience for young inexperienced soloists.

In the autumn of 2023, NSO was privileged to obtain the services of Sir John Tomlinson CBE, who is a patron of the company. Two concerts of extracts from operas previously performed by NSO, with Sir John joined by young soloists who had recently performed with us as well as the NSO Chorus, were enthusiastically received by audiences in Chichester and Eastbourne.

Our second production of the year was The Dragon of Wantley by John Frederick Lampe, a send-up of opera seria on Handel. Six performances were given in Lewes, Hove, Tunbridge Wells, Winchester, London (Blackheath) and Eastbourne. The production was given excellent press reviews and enthusiastically received by the audiences - and we were particularly pleased to have broken new ground with our visits to the Theatre Royal in Winchester and Blackheath Concert Halls, venue which we intend to include in our next major production in 2025.

For the future, plans are already set for an in-house production of Bethlehem by Rutland Boughton, in churches in Chichester, Lewes, Brighton, Eastbourne and Shoreham-by-Sea, and discussions are under way regarding a new major production for Spring 2025. Plans are also in hand for NSO's Outreach programme to be started again, with one school already hoping to host an event.

New Sussex Opera is a member of Brighton and Hove Arts Council and a founder member of Opera UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

Trustees are appointed every year through election at the AGM. During the period covered by this report they met 3 times with a sub-group convening on another occasion specifically to discuss production matters.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	New Sussex Opera
Charity registration number	1185087
Principal address	5 De Warrenne Road Lewes East Sussex BN7 1BP

New Sussex Opera
Report of the Trustees Continued
For the period ended 31 May 2024

Trustees

The trustees and officers serving during the year and since the year end were as follows:

David James
Ruth Loughton
Frances Mortimer
Richard Pulham

Independent examiner

Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

Approved by the Board of Trustees and signed on its behalf by

.....
David James

22 July 2024

New Sussex Opera
Independent Examiners Report to the Trustees
For the period ended 31 May 2024

I report to the trustees on my examination of the accounts of the charity for the period ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

22 July 2024

New Sussex Opera
Statement of Financial Activities
For the period ended 31 May 2024

	Notes	Unrestricted funds £	202
Income and endowments from:			
Donations and legacies	2	23,302	26,764
Charitable activities	3	27,779	26,594
Other income	4	14,100	21,457
Total		65,181	74,815
Expenditure on:			
Charitable activities	5/6	(65,137)	(67,497)
Total		(65,137)	(67,497)
Net income		44	7,318
Reconciliation of funds			
Total funds brought forward		10,141	2,814
Total funds carried forward		10,185	10,132

New Sussex Opera
Statement of Financial Position
As at 31 May 2024

	Notes	2024	2023
		£	
Current assets			
Debtors	11	13,366	16,371
Cash at bank and in hand		319	1,761
		13,685	18,132
Creditors: amounts falling due within one year		(3,500)	(8,000)
Net current assets		10,185	10,132
Total assets less current liabilities		10,185	10,132
Net assets		10,185	10,132
The funds of the charity			
Unrestricted income funds	12	10,185	10,132
Total funds		10,185	10,132

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

David James
Trustee
22 July 2024

New Sussex Opera
Notes to the Financial Statements
For the period ended 31 May 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

New Sussex Opera meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2. Income from donations and legacies

	2024	2023
	£	
Unrestricted funds		
Donations received	23,302	26,761
	23,302	26,761
	23,302	26,761

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 31 May 2024

3. Income from charitable activities

	2024	2023
	£	
Unrestricted funds		
<i>Operatic performances</i>		
Tickets and performances	26,835	24,611
Sundry sales	944	1,981
	27,779	26,592
	27,779	26,592

4. Other income

	2024	2023
	£	
Unrestricted funds		
Theatre tax relief	14,100	21,457
	14,100	21,457
	14,100	21,457

5. Costs of charitable activities by fund type

	2024	2023
	£	
Unrestricted funds		
<i>Operatic performances</i>		
Operatic performances	60,453	64,861
Support costs	4,684	2,621
	65,137	67,482
	65,137	67,482

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	
Support costs				
Operatic performances	60,453	4,684	65,137	67,482

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 31 May 2024

7. Analysis of support costs

	2024	2023
	£	
Operatic performances		
Management	4,324	2,261
Governance costs	360	361
	4,684	2,622
	4,684	2,622

8. Net income/(expenditure) for the period

This is stated after charging/(crediting):

	2024	2023
	£	
Accountancy fees	360	361
	360	361
	360	361

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Debtors

	2024	2023
	£	
Amounts due within one year:		
Prepayments and accrued income	13,366	16,371
	13,366	16,371
	13,366	16,371

12. Movement in funds

Unrestricted Funds

	Balance at 01/03/2023	Incoming resources	Outgoing resources	Balance at 31/05/2024
	£	£	£	
<i>General</i>				
General	10,141	65,181	(65,137)	10,185
	10,141	65,181	(65,137)	10,185
	10,141	65,181	(65,137)	10,185

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 31 May 2024

Unrestricted Funds - Previous year

	Balance at 01/03/2022	Incoming resources	Outgoing resources	Balance at 28/02/2024
	£	£	£	
<i>General</i>				
General	2,818	74,820	(67,497)	10,141
	2,818	74,820	(67,497)	10,141

Purpose of unrestricted Funds

General

General funds are held for the general purposes of the charity.

13. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Asset value £
Unrestricted funds		
<i>General</i>		
General	10,185	10,185
	10,185	10,185

Previous year

	Net current assets / (liabilities) £	Net Asset value £
Unrestricted funds		
<i>General</i>		
General	10,141	10,141
	10,141	10,141

NEW SUSSEX OPERA

England & Wales - Charity number 1185087

Accounts

Charity number: 1185087

New Sussex Opera

Report of the Trustees and Unaudited Financial Statements

For the year ended 28 February 2023

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**New Sussex Opera
Report of the Trustees
For the year ended 28 February 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 28 February 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to encourage, advance, develop and maintain public education in, appreciation of and involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

In addition to the Trustees listed below, a number of volunteers assist with such activities as scenery painting and repair, transporting of scenery, props and other equipment to performance venues and stage management issues. In addition the chorus in each production consists entirely of volunteers.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The CIO presented tours of two operas and also a series of concerts.

The first was Handel's *Acis and Galatea* - NSO's first Handel and also the first to use an orchestra with period instruments. During May and June 2022 there were staged performances in Eastbourne, Lewes and Hove.

The second was a comic opera by Jacques Offenbach not performed in the UK for over 140 years - *Belle Lurette*, written at the same time as *The Tales of Hoffmann*, just before Offenbach died. This was enthusiastically received by audiences and critics alike. Musically, *Belle Lurette* is superb NSO's production more than does Offenbach justice - and it is great fun - Operetta Research Center. Sadly audiences were considerably smaller than in recent years, partly because numbers have not fully recovered post Covid, but also because of the cost of living crisis including soaring fuel costs. Consequently income did not match expenditure, and after the run ended there was a fund raising appeal to members and supporters which made it possible to pay all outstanding invoices.

The concerts, with the title *Passion at the Opera*, were held in Lewes, Petworth and Pevensey. They were held in comparatively small venues, but produced a small financial surplus.

Plans were made for another in-house production in June 2023 - a reduced scale version of Gounod's *Faust*, with performances in Eastbourne, Lewes, Hove and a new venue for NSO in Chichester. Further ahead, a production is planned for Spring 2024, a tour visiting Eastbourne, Lewes, Hove, London and, for the first time, Winchester. The work is likely to be *The Dragon of Wantley* by Lampe, a send-up of opera seria and Handel.

Once again it was not possible to continue the Outreach programme of workshops, but it is hoped to resume these in the future when it becomes easier to take such workshops into local schools.

New Sussex Opera is a member of Brighton and Hove Arts Council and also a founder member of Opera UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

Trustees are appointed every year through election at the AGM. During the period covered by this report they met 3 times, with a sub-group convening on another occasion specifically to discuss production matters.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	New Sussex Opera
Charity registration number	1185087
Principal address	5 De Warrenne Road Lewes East Sussex BN7 1BP

**New Sussex Opera
Report of the Trustees Continued
For the year ended 28 February 2023**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Timothy Locke
David James
Ruth Loughton
Frances Mortimer
Richard Pulham

Independent examiners

Caroline Clarke ACA
99 Western Road
Lewes
East Sussex
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by

.....
David James

New Sussex Opera
Independent Examiners Report to the Trustees
For the year ended 28 February 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Caroline Clarke ACA
99 Western Road
Lewes
East Sussex
BN7 1RS

New Sussex Opera
Statement of Financial Activities
For the year ended 28 February 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	26,768	19,545
Charitable activities	3	26,595	28,390
Other income		21,457	-
Total		74,820	47,935
Expenditure on:			
Charitable activities	4/5	(67,497)	(60,532)
Total		(67,497)	(60,532)
Net income/expenditure		7,323	(12,597)
Reconciliation of funds			
Total funds brought forward		2,818	15,415
Total funds carried forward		10,141	2,818

New Sussex Opera
Statement of Financial Position
As at 28 February 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors	10	16,375	896
Cash at bank and in hand		1,766	4,352
		<u>18,141</u>	<u>5,248</u>
Creditors: amounts falling due within one year		(8,000)	(2,430)
Net current assets		<u>10,141</u>	<u>2,818</u>
Total assets less current liabilities		<u>10,141</u>	<u>2,818</u>
Net assets		<u>10,141</u>	<u>2,818</u>
The funds of the charity			
Unrestricted income funds	11	10,141	2,818
Total funds		<u>10,141</u>	<u>2,818</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

David James
Trustee

New Sussex Opera
Notes to the Financial Statements
For the year ended 28 February 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

New Sussex Opera meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2023

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	26,768	18,695
Subscriptions received	-	850
	26,768	19,545
	26,768	19,545

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Operatic performances</i>		
Tickets and performances	24,612	22,217
Sundry sales	1,983	6,173
	26,595	28,390
	26,595	28,390

4. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Operatic performances	64,869	58,513
Support costs	2,628	2,019
	67,497	60,532
	67,497	60,532

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Operatic performances	64,869	2,628	67,497	60,532

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2023

6. Analysis of support costs

	2023	2022
	£	£
Operatic performances		
Management	2,268	1,419
Governance costs	360	600
	2,628	2,019

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	360	600
	360	600

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Prepayments and accrued income	16,375	896
	16,375	896

11. Movement in funds

Unrestricted Funds

	Balance at 01/03/2022	Incoming resources	Outgoing resources	Balance at 28/02/2023
	£	£	£	£
<i>General</i>				
General	2,818	74,820	(67,497)	10,141
	2,818	74,820	(67,497)	10,141

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2023

Unrestricted Funds - Previous year

	Balance at 01/03/2021	Incoming resources	Outgoing resources	Balance at 28/02/2022
	£	£	£	£
<i>General</i>				
General	15,415	47,935	(60,532)	2,818
	<u>15,415</u>	<u>47,935</u>	<u>(60,532)</u>	<u>2,818</u>

Purpose of unrestricted Funds

General

General funds are held for the general purposes of the charity.

12. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	10,141	10,141
	<u>10,141</u>	<u>10,141</u>
Previous year		
	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	2,818	2,818
	<u>2,818</u>	<u>2,818</u>

NEW SUSSEX OPERA

England & Wales - Charity number 1185087

Accounts

Charity number: 1185087

New Sussex Opera

Report of the Trustees and Unaudited Financial Statements

For the year ended 28 February 2022

**New Sussex Opera
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For the year ended 28 February 2022**

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**New Sussex Opera
Report of the Trustees
For the year ended 28 February 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 28 February 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to encourage, advance, develop and maintain public education in, appreciation of and involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

In addition to the Trustees listed below, a number of volunteers assist with such activities as scenery painting and repair, transporting of scenery, props and other equipment to performance venues and stage management issues. In addition the chorus in each production consists entirely of volunteers.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The first part of the year was a frustrating time for the CIO because, in common with other such groups, its activities had to be suspended as a result of Covid 19 restrictions. For example, indoor rehearsals were not permitted and the CIO's planned performances of Handel's *Acis and Galatea* had, once again, to be postponed. In June restrictions were eased to the extent that outdoor events could take place, and an approach was made to Lewes Football Club about the possibility of using one of the stands at their home stadium for rehearsals. They were delighted to accommodate us and 3 such rehearsals took place in the summer.

Throughout this period the committee continued to plan for an autumn production in the hope that we would be able to proceed. Thankfully we were able to commence full rehearsals in September for a production of Offenbach's *The Princess of Trébizonde*, which had not been staged in the UK for over 100 years. Performances took place in the theatre of Cumnor House School near Haywards Heath, the Stag Theatre in Sevenoaks, Devonshire Park Theatre in Eastbourne, the Old Market in Hove and the Britten Theatre in the Royal College of Music in London. The performances were enthusiastically received by audiences and the press alike.

Plans were also put in place for the twice-postponed production of Handel's *Acis and Galatea*, with a small orchestra of period instruments, in the summer of 2022. Sadly, the CIO's programme of Outreach projects, bringing opera workshops to local schools, had to be abandoned during the restrictions, but the balance of funding received from D'Oyly Carte has been ring-fenced for a hoped-for resumption in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

Trustees are appointed every year through election at the AGM. During the period covered by this report they met 3 times, with a sub-group convening on another occasion specifically to discuss production matters.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	New Sussex Opera
Charity registration number	1185087
Principal address	5 De Warrenne Road Lewes East Sussex BN7 1BP

**New Sussex Opera
Report of the Trustees Continued
For the year ended 28 February 2022**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Timothy Locke
David James
Ruth Loughton
David Foster
Harriet Anderson
Frances Mortimer
Neil Fraser-Smith
Richard Pulham

Independent examiners

Andrew M Wells FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by

.....
David James

New Sussex Opera
Independent Examiners Report to the Trustees
For the year ended 28 February 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Andrew M Wells FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

New Sussex Opera
Statement of Financial Activities
For the year ended 28 February 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	19,545	16,188
Charitable activities	3	28,390	40,535
Other income	4	-	6,956
Total		47,935	63,679
Expenditure on:			
Charitable activities	5/6	(60,532)	(48,264)
Total		(60,532)	(48,264)
Net income/expenditure		(12,597)	15,415
Reconciliation of funds			
Total funds brought forward		15,415	-
Total funds carried forward		2,818	15,415

New Sussex Opera
Statement of Financial Position
As at 28 February 2022

	Notes	2022	2021
		£	£
Current assets			
Debtors	11	896	292
Cash at bank and in hand		4,352	15,123
		<u>5,248</u>	<u>15,415</u>
Creditors: amounts falling due within one year		(2,430)	-
Net current assets		<u>2,818</u>	<u>15,415</u>
Total assets less current liabilities		<u>2,818</u>	<u>15,415</u>
Net assets		<u>2,818</u>	<u>15,415</u>
The funds of the charity			
Unrestricted income funds	12	2,818	15,415
Total funds		<u>2,818</u>	<u>15,415</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

David James
Trustee

New Sussex Opera
Notes to the Financial Statements
For the year ended 28 February 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

New Sussex Opera meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2022

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	18,695	15,406
Subscriptions received	850	782
	19,545	16,188
	19,545	16,188

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Operatic performances</i>		
Tickets and performances	22,217	33,488
Sundry sales	6,173	7,047
	28,390	40,535
	28,390	40,535

4. Other income

	2022	2021
	£	£
Theatre tax relief	-	6,956
	-	6,956
	-	6,956

5. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Operatic performances	58,513	45,755
Support costs	2,019	2,509
	60,532	48,264
	60,532	48,264

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2022

6. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2022 £	2021 £
Support costs				
Operatic performances	58,513	2,019	60,532	48,264

7. Analysis of support costs

	2022 £	2021 £
Operatic performances		
Management	1,419	1,129
Governance costs	600	1,380
	<u>2,019</u>	<u>2,509</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Accountancy fees	600	1,380
	<u>600</u>	<u>1,380</u>

9. Trustee remuneration and related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021:£nil).

No charity trustee received payment for professional or other services supplied to the charity (2021:£nil). The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021:£nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2021:£nil). There are no related party transactions to disclose for 2022 (2021:none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2022

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Prepayments and accrued income	896	292
	896	292
	896	292

12. Movement in funds

Unrestricted Funds

	Balance at 01/03/2021	Incoming resources	Outgoing resources	Balance at 28/02/2022
	£	£	£	£
<i>General</i>				
General	15,415	47,935	(60,532)	2,818
	15,415	47,935	(60,532)	2,818
	15,415	47,935	(60,532)	2,818

Unrestricted Funds - Previous year

	Balance at 29/08/2019	Incoming resources	Outgoing resources	Balance at 28/02/2021
	£	£	£	£
<i>General</i>				
General	-	63,679	(48,264)	15,415
	-	63,679	(48,264)	15,415
	-	63,679	(48,264)	15,415

Purpose of unrestricted Funds

General

General funds are held for the general purposes of the charity.

New Sussex Opera
Notes to the Financial Statements Continued
For the year ended 28 February 2022

13. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	2,818	2,818
	2,818	2,818
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	15,415	15,415
	15,415	15,415

NEW SUSSEX OPERA

England & Wales - Charity number 1185087

Accounts

Charity number: 1185087

New Sussex Opera

Report of the Trustees and Unaudited Financial Statements

For the period ended 28 February 2021

New Sussex Opera
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For the period ended 28 February 2021

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**New Sussex Opera
Report of the Trustees
For the period ended 28 February 2021**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 28 February 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the CIO are to encourage, advance, develop and maintain public education in, appreciation of and involvement in operatic arts and the performing arts by promoting a series of public performances, exhibitions and other cultural events.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

In addition to the Trustees listed below, a number of volunteers assist with such activities as scenery painting and repair, transporting of scenery, props and other equipment to performance venues and stage management issues. In addition the chorus in each production consists entirely of volunteers.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The main activity of the CIO during the period in question was a collaboration with Opera della Luna of Offenbach's La Belle Hélène. This was the first such collaboration with another company undertaken by the CIO and involved fully staged performances in Lewes, Eastbourne, East Grinstead, Hove and the Bloomsbury Theatre in London towards the end of 2019, with a further performance at Stowe School in Buckinghamshire in January 2020. The performances attracted very good reviews from both national and local press, including the comment "This is the way to treat Offenbach" from one national source. One of the benefits of the collaboration was that the CIO was able to save on scenery and costume costs as use was made of such items from an earlier production by Opera della Luna.

The CIO's Outreach programme presented 2 opera workshops to local schools on Gluck's Orfeo ed Eurydice as part of a planned series of 6 workshops, funded by a grant from D'Oyly Carte. These were enthusiastically received by the schools, the children and their parents.

FINANCIAL REVIEW

Going concern

The CIO had planned to present a number of performances of Handel's Acis and Galatea in May and June 2020, using early instruments for the first time, arrangements for which were being put together in January and February. However, these plans had to be abandoned following the Covid outbreak. It was our intention to re-instate these plans in 2021 if at all possible, but the continuing Covid enforced restrictions made it clear that a further postponement until 2022 would be necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

Trustees are appointed every year through election at the AGM. During the period covered by this report they met 3 times, with a sub-group convening on another occasion specifically to discuss production matters.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	New Sussex Opera
Charity registration number	1185087
Principal address	5 De Warrenne Road Lewes East Sussex BN7 1BP

**New Sussex Opera
Report of the Trustees Continued
For the period ended 28 February 2021**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Timothy Locke
David James
Ruth Loughton
David Foster
Harriet Anderson
Frances Mortimer
Neil Fraser-Smith
Richard Pulham

Independent examiners

Andrew M Wells FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by

.....
David James

10 December 2021

New Sussex Opera
Independent Examiners Report to the Trustees
For the period ended 28 February 2021

I report to the trustees on my examination of the accounts of the charity for the period ended 28 February 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Andrew M Wells FMAAT

99 Western Road

Lewes

East Sussex

BN7 1RS

10 December 2021

New Sussex Opera
Statement of Financial Activities
For the period ended 28 February 2021

	Notes	Unrestricted funds £
Income and endowments from:		
Donations and legacies	2	16,188
Charitable activities	3	40,535
Other income	4	6,956
Total		63,679
Expenditure on:		
Charitable activities	5/6	(48,264)
Total		(48,264)
Net income		15,415
Total funds carried forward		15,415

**New Sussex Opera
Statement of Financial Position
As at 28 February 2021**

	Notes	2021 £
Current assets		
Debtors	9	292
Cash at bank and in hand		15,123
		<u>15,415</u>
Net current assets		<u>15,415</u>
Total assets less current liabilities		<u>15,415</u>
Net assets		<u>15,415</u>
The funds of the charity		
Unrestricted income funds	10	15,415
Total funds		<u>15,415</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

David James
Trustee
10 December 2021

New Sussex Opera
Notes to the Financial Statements
For the period ended 28 February 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

New Sussex Opera meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2. Income from donations and legacies

	2021
	£
Unrestricted funds	
Donations received	15,406
Subscriptions received	782
	<hr/> 16,188 <hr/>

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 28 February 2021

3. Income from charitable activities

	2021
	£
Unrestricted funds	
<i>Operatic performances</i>	
Tickets and performances	33,488
Sundry sales	7,047
	40,535
	40,535

4. Other income

	2021
	£
Unrestricted funds	
Theatre tax relief	6,956
	6,956
	6,956

5. Costs of charitable activities by fund type

	2021
	£
Unrestricted funds	
Operatic performances	45,755
Support costs	2,509
	48,264
	48,264

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021
	£	£	£
Support costs			
Operatic performances	45,755	2,509	48,264

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 28 February 2021

7. Analysis of support costs

	2021	£
Operatic performances		
Management	1,129	
Governance costs	1,380	
	2,509	
	2,509	

8. Net income/(expenditure) for the period

This is stated after charging/(crediting):

	2021	£
Accountancy fees	1,380	
	1,380	
	1,380	

9. Debtors

	2021	£
Amounts due within one year:		
Prepayments and accrued income	292	
	292	
	292	

10. Movement in funds

Unrestricted Funds

	Incoming resources	Outgoing resources	Balance at 28/02/2021
	£	£	£
<i>General</i>			
General	63,679	(48,264)	15,415
	63,679	(48,264)	15,415
	63,679	(48,264)	15,415

New Sussex Opera
Notes to the Financial Statements Continued
For the period ended 28 February 2021

Purpose of unrestricted Funds

General

General funds are held for the general purposes of the charity.

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	15,415	15,415
	15,415	15,415