

**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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**For the period ended 31 May 2024**

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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**

<b>Name of Charity</b>	New Sussex Opera
<b>Charity registration number</b>	1185087
<b>Principal address</b>	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

..... 22 July 2024  
David James

**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
<b>Income and endowments from:</b>			
Donations and legacies	2	23,302	26,764
Charitable activities	3	27,779	26,594
Other income	4	14,100	21,454
<b>Total</b>		<b>65,181</b>	<b>74,812</b>
<b>Expenditure on:</b>			
Charitable activities	5/6	(65,137)	(67,494)
<b>Total</b>		<b>(65,137)</b>	<b>(67,494)</b>
<b>Net income</b>		<b>44</b>	<b>7,318</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		10,141	2,814
<b>Total funds carried forward</b>		<b>10,185</b>	<b>10,142</b>

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

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	11	13,366	16,371
Cash at bank and in hand		319	1,760
		<b>13,685</b>	<b>18,131</b>
<b>Creditors: amounts falling due within one year</b>		(3,500)	(8,000)
<b>Net current assets</b>		<b>10,185</b>	<b>10,131</b>
<b>Total assets less current liabilities</b>		<b>10,185</b>	<b>10,131</b>
<b>Net assets</b>		<b>10,185</b>	<b>10,131</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	10,185	10,131
<b>Total funds</b>		<b>10,185</b>	<b>10,131</b>

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

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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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	
<b>Unrestricted funds</b>		
Donations received	23,302	26,761
	<b>23,302</b>	<b>26,761</b>



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

**3. Income from charitable activities**

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

**4. Other income**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Theatre tax relief	14,100	21,457
	<u>14,100</u>	<u>21,457</u>
	<u><u>14,100</u></u>	<u><u>21,457</u></u>

**5. Costs of charitable activities by fund type**

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

**6. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2024 £	2023 £
<b>Support costs</b>				
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
	£	
<b>Operatic performances</b>		
Management	4,324	2,261
Governance costs	360	360
	<u>4,684</u>	<u>2,621</u>

**8. Net income/(expenditure) for the period**

This is stated after charging/(crediting):

	2024	2023
	£	
Accountancy fees	360	360
	<u>360</u>	<u>360</u>

**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
	£	
<b>Amounts due within one year:</b>		
Prepayments and accrued income	13,366	16,371
	<u>13,366</u>	<u>16,371</u>

**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
	<u>10,141</u>	<u>65,181</u>	<u>(65,137)</u>	<u>10,185</u>

**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 28/02/2023 £
<i>General</i>				
General	2,818	74,820	(67,497)	10,141
	<b>2,818</b>	<b>74,820</b>	<b>(67,497)</b>	<b>10,141</b>

**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 £
<b>Unrestricted funds</b>		
<i>General</i>		
General	10,185	10,185
	<b>10,185</b>	<b>10,185</b>

**Previous year**

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