

**Charity number: 1185087**

**New Sussex Opera**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 May 2025**

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

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

**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**

<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

### **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 £
<b>Income and endowments from:</b>			
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
<b>Total</b>		<b>54,363</b>	<b>65,181</b>
<b>Expenditure on:</b>			
Charitable activities	6/7	(42,171)	(65,137)
<b>Total</b>		<b>(42,171)</b>	<b>(65,137)</b>
<b>Net income</b>		<b>12,192</b>	<b>44</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		10,185	10,141
<b>Total funds carried forward</b>		<b>22,377</b>	<b>10,185</b>

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

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

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

-----  
0

**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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	18,108	23,302
	<b>18,108</b>	<b>23,302</b>



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

**3. Income from charitable activities**

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

**4. Investment income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Bank interest receivable	29	-
	<b>29</b>	<b>-</b>

**5. Other income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Theatre tax relief	15,355	14,100
	<b>15,355</b>	<b>14,100</b>

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

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

**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 £
<b>Support costs</b>				
Operatic performances	38,757	3,414	42,171	65,137

**8. Analysis of support costs**

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

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2025 £	2024 £
Accountancy fees	360	360

**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 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	15,175	13,366
	<b>15,175</b>	<b>13,366</b>

**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
	<b>10,185</b>	<b>54,363</b>	<b>(42,171)</b>	<b>22,377</b>

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

**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 £
<b>Unrestricted funds</b>		
<i>General</i>		
General	22,377	22,377
	<b>22,377</b>	<b>22,377</b>

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

**Previous year**

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