

Registered Charity Number: 1190010

**OPERA ON LOCATION
(CHARITABLE INCORPORATED ORGANISATION)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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LEGAL AND ADMINISTRATIVE INFORMATION**Status**

Opera on Location is governed by a constitution and is registered under the Charities Act 2011 as a Charitable Incorporated Organisation (Charity Registration Number: 1190010) from 19 June 2020.

Trustees

David Allen

Sallianne Foster-Major

Jim Steinke

Kate Thompson (resigned 21 September 2025)

Charity Address

48 Kenwood Park Road

Sheffield

S7 1NF

Bankers

NatWest

5 Market Place

Chesterfield

S40 1TW

TRUSTEES' ANNUAL REPORT**OBJECTIVES AND ACTIVITIES**

The objectives of Opera on Location are to advance public education, appreciation and understanding of the arts, particularly the art of opera in all its aspects, by the production and presentation of public operatic performances.

To reach its objectives, Opera on Location innovatively stage affordable high-quality opera in unconventional performance spaces sung in English by young performers in the early stages of their careers/professional singers requiring further stage experience.

Public benefit

The aims and benefits of Opera on Location are contained within the body of this Report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Opera on Location meets all the requirements.

ACHIEVEMENTS AND PERFORMANCE

The year ended 31 March 2025 marked a period of exceptional artistic growth and ambition for Opera on Location, culminating in two large-scale projects that significantly expanded the charity's reach, profile, and organisational capacity.

In August 2024, Opera on Location presented its most ambitious production to date with Verdi's *A Masked Ball*, staged at SADACCA. This landmark project formed the centrepiece of the charity's anniversary celebrations and represented a major milestone in the organisation's development. The production successfully reached new audiences and communities, particularly those less likely to engage with traditional opera venues, aligning strongly with the charity's mission of accessibility and inclusion.

The production featured a community chorus of over 20 singers, drawn from across the region and supported by professional practitioners, alongside a full professional orchestra of 17 players — the largest ensemble Opera on Location had assembled at that point. The cast comprised a highly accomplished group of professional singers, whose performances were widely praised. The scale, artistic quality, and community engagement of *A Masked Ball* made it a hugely successful project and a source of great pride for the organisation, demonstrating what Opera on Location can achieve at its most ambitious.

Building on this success, in March 2025 Opera on Location collaborated with Sheffield Philharmonic Orchestra, Sheffield Music Hub, and Hallam Chorale Singers to present a semi-staged production of Bizet's *Carmen* as part of the Classical Sheffield Festival. This large-scale collaboration was held at Canon Medical Arena, a basketball stadium repurposed as a performance venue, further demonstrating the charity's commitment to innovative, site-specific opera.

The performance was attended by almost 1,000 people in a single afternoon, making it one of the most well-attended events in the charity's history. The project was both artistically and logistically ambitious, and its success reflected Opera on Location's growing reputation as a trusted partner for major regional collaborations and festivals.

Together, these projects represent a significant step forward for Opera on Location, evidencing increased organisational confidence, artistic excellence, and an ability to deliver complex productions at scale while remaining true to the charity's founding values.

FINANCIAL REVIEW

The year ended 31 March 2025 saw a deficit of £18,006 (2024: surplus of £17,584) for the charity, which was as a result of the spend down of restricted grants in respect of *A Masked Ball*, the performance of which took place in August 2024. Despite the overall deficit recognised in the year ended 31 March 2025, the Trustees are satisfied that unrestricted reserves continued to grow, totalling £8,206 at year-end (2024: £6,862).

Total income in the year ended 31 March 2025 amounted to £87,686 (2024: £32,165). This consisted of grant income of £55,235 (2024: £26,150), income from charitable activities of £30,277 (2024: £2,572), donations from individuals of £1,867 (2024: £3,117) and income from investments of £307 (2024: £326).

Total expenditure in the year ended 31 March 2025 amounted to £105,692 (2024: £14,581).

At 31 March 2025, the charity held total funds of £9,506 (2024: £27,512), consisting of £8,206 (2024: £6,862) of unrestricted funds and £1,300 (2024: £20,650) of restricted funds.

Reserves Policy

It is the Trustees' policy to maintain a level of free reserves which provides a stable base for their continuing activities, whilst at the same time ensuring excessive funds are not accumulated. As at 31 March 2025, the charity held free reserves of £8,206 (2024: £6,862). Opera on Location aims to hold unrestricted reserves of 6 to 12 months of annual expenditure, and so will continue to build its reserves to meet this target.

STRUCTURE AND GOVERNANCE**Structure**

Opera on Location is governed by a constitution and is registered under the Charities Act 2011 as a Charitable Incorporated Organisation (Charity Registration Number: 1190010) from 19 June 2020.

Governance

New trustees are appointed at duly convened meetings, on the approval of the current trustees. The Board of Trustees comprises a minimum of three trustees with no maximum limit. The trustees meet regularly to review the strategy and performance of the charity.

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks facing the charity, as considered by the Trustees, include:

1. Not receiving external funding grants

Opera on Location were extremely grateful for the funding received during the financial year. If, however, Opera on Location were to be unsuccessful in receiving external funding, the programme of activity would be altered to suit an achievable budget whilst trying to maintain our high production values.

2. Poor quality of performance and loss of audience

Opera on Location has gained a fantastic reputation with each project adding to this. The Co-artistic Directors have processes in place when recruiting freelancers to ensure they are of the highest quality available. Opera on Location regularly collects audience feedback after performances to help monitor how productions have been received, this in some extent informs what aspects to expand on with future productions. Furthermore, Opera on Location invites external and peer reviewers to performances for an objective and critical eye.

3. Loss of key personnel

Opera on Location is currently a small organisation and so loss of key personnel could have a detrimental impact on the charity. Any such loss of key personnel would be looked into immediately and an action plan drawn up to ensure that the charity would be able to continue to operate smoothly.

FUTURE PLANS

Looking ahead, 2026 will see Opera on Location consolidate this period of growth while strategically preparing for its next major staged production. The organisation plans to present an extended Friends event, featuring a staged performance. This project will continue to nurture the charity's loyal supporter base while allowing space for careful planning, fundraising, and partnership development.

This measured approach will enable Opera on Location to focus its resources on the preparation of a fully staged summer production, planned for 2027. This forthcoming project represents the next stage in the charity's long-term artistic vision, combining large-scale site-specific work with high artistic standards and strong community engagement.

Through these plans, Opera on Location aims to balance sustainability with ambition, ensuring the organisation continues to grow responsibly while delivering high-quality, accessible opera to diverse audiences across the region.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' Annual Report was approved by the Board of Trustees on 18 January 2026 and signed on their behalf by:



DAVID ALLEN
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPERA ON LOCATION

I report to the charity trustees on my examination of the accounts of Opera on Location ("the Charity") for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Opera on Location you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 application Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

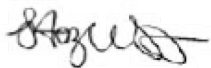
Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

Signed:



Date: 28 January 2026

Faye Hazlehurst FMAAT
 FH Accountancy Services
 Anston
 Sheffield
 S25 4JU

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Note	Unrestricted funds Year ended 31 March 2025 £	Restricted funds Year ended 31 March 2025 £	Total funds Year ended 31 March 2025 £	Total funds Year ended 31 March 2024 £
Income from:					
Donations and grants	2	3,867	53,235	57,102	29,267
Charitable activities	3	30,277	-	30,277	2,572
Investments	4	307	-	307	326
Total income		34,451	53,235	87,686	32,165
Expenditure on:					
Raising funds	5	1,852	3,700	5,552	1,964
Charitable activities	6	26,746	73,394	100,140	12,617
Total expenditure		28,598	77,094	105,692	14,581
Net income		5,853	(23,859)	(18,006)	17,584
Transfers between funds		(4,509)	4,509	-	-
Net movement in funds		1,344	(19,350)	(18,006)	17,584
Reconciliation of funds:					
Total funds brought forward		6,862	20,650	27,512	9,928
Net movement in funds		1,344	(19,350)	(18,006)	17,584
Total funds carried forward		8,206	1,300	9,506	27,512

The notes on pages 11 to 20 form part of the financial statements.

Prior year comparatives by fund are detailed in the notes to the accounts.

BALANCE SHEET
as at 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Current assets					
Stocks		274		338	
Debtors	9	23,017		205	
Cash at bank and in hand		8,706		29,040	
		<u>31,997</u>		<u>29,583</u>	
Creditors: amounts falling due within one year	10	(22,491)		(2,071)	
Net current assets			9,506		27,512
Total net assets			<u>9,506</u>		<u>27,512</u>
Charity funds					
Restricted funds	12		1,300		20,650
Unrestricted funds	12		8,206		6,862
Total funds			<u>9,506</u>		<u>27,512</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 18 January 2026.

Signed on behalf of the Board of Trustees by:



DAVID ALLEN
Trustee

The notes on pages 11 to 20 form part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**1. ACCOUNTING POLICIES****Charity information**

Opera on Location is registered as a Charitable Incorporated Organisation in England and Wales. It was formed on 19 June 2020 and its charity number is 1190010. Its registered office address is 48 Kenwood Park Road, Sheffield, S7 1NF.

Basis of preparation

The financial statements 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 1 January 2019) (Charities SORP 2019) and with the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional currency of the charity is considered to be pound sterling because that is the currency of the primary economic environment in which the charity operates.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Having reviewed the financial position of Opera on Location, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they adopt a going concern basis in preparing the financial statements.

Income

Income is recognised in the Statement of Financial Activities when the charity becomes entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Grants are received for specific projects/costs and are recognised in accordance with their individual terms and conditions. Income is recognised when the charity has entitlement to the funds, which is when any performance conditions attached are met, it is probable that the income will be received and the amount can be reliably measured. Grant income will be deferred if received in advance of meeting performance conditions.

Donations represent amounts received in the year, including gift aid.

Expenditure

Expenditure comprises expenditure directly relating to the activities of the charity. Costs are either specifically identified or apportioned between expenditure headings for the purposes of charitable activities and costs of raising funds. All expenditure is accounted for on an accruals basis.

Charitable activities includes both direct costs and support costs relating to the activity.

Costs of raising funds are those costs incurred in attracting donations.

Allocation of support costs

Costs are directly attributable to specific activities.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Debtors

Short term debtors are initially measured at transaction price, less any impairment.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand and deposits held with banks.

Creditors

Creditors are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fund accounting

Restricted funds comprise donations and grants earmarked by the donors, or the terms of the grant, for specific purposes and are detailed in the notes to the financial statements.

Unrestricted funds can be used at the discretion of the Trustees to further the charitable objectives.

Financial instruments

Opera on Location only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustments to their carrying amounts in the next financial year.

Taxation

Opera on Location is a registered charity and as such is entitled to tax exemption on all its income and gains, properly applied for its charitable purposes.

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Individual donations	1,867	-	1,867
Arts Council England	-	44,035	44,035
The Brelms Trust	-	4,200	4,200
Sheffield City Council	1,000	5,000	6,000
The Sheffield 1000	1,000	-	1,000
	<u>3,867</u>	<u>53,235</u>	<u>57,102</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Individual donations	3,117	-	3,117
Postcode Neighbourhood Trust	-	8,410	8,410
Scops Arts Trust	-	6,240	6,240
The Marchus Trust	-	5,000	5,000
Church Burgesses	-	3,000	3,000
Sheffield Grammar School Exhibition Foundation	-	2,500	2,500
Freshgate Foundation Trust	-	1,000	1,000
	<u>3,117</u>	<u>26,150</u>	<u>29,267</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Ticket sales	8,918	-	8,918
Performance fees	21,359	-	21,359
	<u>30,277</u>	<u>-</u>	<u>30,277</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Ticket sales	2,572	-	2,572
	<u>2,572</u>	<u>-</u>	<u>2,572</u>

4. INCOME FROM INVESTMENTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Bank interest	307	-	307
	<u>307</u>	<u>-</u>	<u>307</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Bank interest	326	-	326
	<u>326</u>	<u>-</u>	<u>326</u>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Website and marketing costs	708	-	708
Friends Scheme costs	644	-	644
Fundraiser fees	500	3,700	4,200
	<u>1,852</u>	<u>3,700</u>	<u>5,552</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Website and marketing costs	350	-	350
Friends Scheme costs	864	-	864
Fundraiser fees	750	-	750
	<u>1,964</u>	<u>-</u>	<u>1,964</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Artists, performers and creative teams	22,500	59,400	81,900
Production costs	2,757	12,257	15,014
Website and marketing costs	-	1,125	1,125
Insurance	-	412	412
Ticket processing fees	-	200	200
General expenditure	1,489	-	1,489
	<u>26,746</u>	<u>73,394</u>	<u>100,140</u>

General expenditure includes £700 (2024: £843) of support costs, including governance costs of £700 (2024: £478).

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Artists, performers and creative teams	272	9,816	10,088
Production costs	41	1,470	1,511
Website and marketing costs	8	315	323
Insurance	2	89	91
Ticket processing fees	2	60	62
General expenditure	542	-	542
	<u>867</u>	<u>11,750</u>	<u>12,617</u>

7. TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

The trustees were not remunerated as part of their roles as Trustee during the current year and previous period. No trustees (2024: none) were reimbursed expenditure in the year ended 31 March 2025.

Kate Thompson, a Trustee of the charity, was paid £1,600 (2024: £nil) in the year ended 31 March 2025, for her services as a fundraising consultant. No amounts were outstanding at 31 March 2025.

There were no further related party transactions during the current year.

8. STAFF COSTS AND NUMBERS

No staff have been employed during the current year and previous period.

9. DEBTORS

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	23,017	205
	<u>23,017</u>	<u>205</u>

10. CREDITORS

	2025 £	2024 £
Due within one year		
Accruals and deferred income	22,491	2,071
	<u>22,491</u>	<u>2,071</u>

11. INDEPENDENT EXAMINATION AND ACCOUNTANCY SERVICES

The cost of the Independent Examination and accountancy services was £700 (2024: £460).

12. FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2025 £
Unrestricted funds	<u>6,862</u>	<u>34,451</u>	<u>(28,598)</u>	<u>(4,509)</u>	<u>8,206</u>
Restricted funds					
<i>A Masked Ball production</i> – Arts Council England	-	44,035	(48,544)	4,509	-
Pipeline funding – Sheffield City Council	-	5,000	(3,700)	-	1,300
<i>A Masked Ball production</i> – The Brelms Trust	-	4,200	(4,200)	-	-
<i>A Masked Ball production</i> – Postcode Neighbourhood Trust	8,410	-	(8,410)	-	-
<i>A Masked Ball production</i> – Scops Arts Trust	6,240	-	(6,240)	-	-
<i>A Masked Ball production</i> – The Marchus Trust	5,000	-	(5,000)	-	-
<i>A Masked Ball production</i> – Freshgate Foundation Trust	1,000	-	(1,000)	-	-
	<u>20,650</u>	<u>53,235</u>	<u>(77,094)</u>	<u>4,509</u>	<u>1,300</u>
Total of funds	<u>27,512</u>	<u>87,686</u>	<u>(105,692)</u>	<u>-</u>	<u>9,506</u>

12. FUNDS (CONTINUED)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2024 £
Unrestricted funds	3,678	6,015	(2,831)	-	6,862
Restricted funds					
<i>A Masked Ball</i> production – Postcode Neighbourhood Trust	-	8,410	-	-	8,410
<i>A Masked Ball</i> production – Scops Arts Trust	-	6,240	-	-	6,240
<i>A Masked Ball</i> production – The Marchus Trust	-	5,000	-	-	5,000
<i>A Masked Ball</i> production – Freshgate Foundation Trust	-	1,000	-	-	1,000
Educational workshops – Church Burgesses	-	3,000	(3,000)	-	-
Educational workshops – Sheffield Town Trust	2,665	-	(2,665)	-	-
Educational workshops – Sheffield Grammar School Exhibition Foundation	-	2,500	(2,500)	-	-
Educational workshops – Sheffield Bluecoat and Mount Pleasant Educational Foundation	750	-	(750)	-	-
Educational workshops – The Sarah Nulty Power of Music Foundation	500	-	(500)	-	-
2023 Summer concert – Earl Fitzwilliam Charitable Trust	2,000	-	(2,000)	-	-
2023 Summer concert – Sheffield Town Trust	335	-	(335)	-	-
	6,250	26,150	(11,750)	-	20,650
Total of funds	9,928	32,166	(14,581)	-	27,512

Verismo production

Monies were received from a number of organisations, including Arts Council England to fund the *Verismo* production.

12. FUNDS (CONTINUED)

Pipeline funding

Monies were received from Sheffield City Council in the year ended 31 March 2025.

Educational workshops

Monies were received from a number of organisations in the year ended 31 March 2024 to fund educational workshops.

2023 Summer concert

Monies were received from a number of organisations in the year ended 31 March 2023 to fund the Summer concert performed in the year ended 31 March 2024.

Transfers during the year ended 31 March 2025

A transfer from unrestricted to restricted funds was recognised to cover the shortfall in restricted funds in respect of *A Masked Ball*.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	8,206	1,300	9,506
Total	8,206	1,300	9,506
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	6,862	20,650	27,512
Total	6,862	20,650	27,512

14. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	29,040	(20,334)	8,706
	29,040	(20,334)	8,706