

Opera East Lothian

Scotland · Charity number SC045912

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-08-17
Register	View on the OSCR register

Contact

Address
Flat 5
Kings Knoll
24 Clifford Road
North Berwick
East Lothian
EH39 4PP

Website www.operaeastlothian.com

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: We provide public benefit by promoting operatic, choral and related music in local communities. provide opportunities for amateur singers and musicians to study, rehearse and publicly perform operatic and choral music thereby developing the musical confidence and enjoyment of its members. and provide opportunities for both new and established professional singers and musicians to perform publicly operatic and choral music.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The organisation is a singing group, open to people from all backgrounds, whose purpose is the advancement of the arts, particularly in the development of music learning and appreciation, by: providing opportunities for amateur singers and musicians to study, rehearse and publicly perform operatic, choral and related music, and thereby develop the musical competence and enjoyment of its members. providing opportunities for both new and established professional singers and musicians to publicly perform operatic, choral and related music, and to work with amateur members of the organisation. providing public benefit by promoting operatic, choral and related music in local communities, including Edinburgh and The Lothians.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£14,307	£14,448	-	0
2024-12-31	£12,974	£11,295	-	0
2023-12-31	£13,093	£13,495	-	0
2022-12-31	£11,610	£13,055	-	0
2021-12-31	£4,537	£5,174	-	0
2020-12-31	£4,071	£3,106	-	0

Opera East Lothian

Scotland - Charity number SC045912

Accounts

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	25		31	12	25

Reference and administration details

Charity name	OPERA EAST LOTHIAN		
Other names charity is known by			
Registered charity number	SC 045912		
Charity's principal address	Flat 5, Kings Knoll 24 Clifford Road North Berwick		
	Postcode	EH39 4PP	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tom Walker	Chair		
2	Nicky Walker	Secretary		
3	Christine Finlayson	Treasurer		
4	Patricia VanReenen			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The organisation is a singing group open to people from all backgrounds whose purpose is the advancement of the arts, particularly in the development of music learning and appreciation.

Summary of the main activities in relation to these objects

1. Providing public benefit by promoting operatic, choral and related music in local communities including Edinburgh and the Lothians
2. Providing opportunities for amateur singers and musicians to study and rehearse and publicly perform operatic and choral music and thereby develop the musical confidence and enjoyment of its members.
3. Providing opportunities for both new and established professional singers and musicians to perform publicly operatic and choral music.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

It was another successful year for Opera East Lothian marking 20 years since the choir started.

1. Our spring concert featured Vivaldi, Mondonville, Charpentier, Mozart and others.

2. Our autumn concert marked the beginning of our celebration of 20 years with an ambitious programme of crowd-pleasing operatic choral pieces combined with more modern pieces such as a medley from Les Miserables. This concert was also used as an opportunity to raise funds for a local charity, Muirfield Riding Therapy, through a bucket collection. The choir was supported by an orchestra including musicians from the Scottish Ballet amongst others.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to retain sufficient reserves to cover at least the costs of rehearsals for one concert.

Details of any deficit

None

Donated facilities and services (if any)

None

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

C A Finlayson

Full name(s)

Christine Finlayson

Position (e.g. Chair)

Treasurer

Date

13/02/26

Receipts and payments accounts						
For the period from				to		
	01	01	2025		31	12

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	221				221 -	12
Legacies					-	
Grants					-	
Receipts from fundraising activities	5705				5705 -	4289
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	8381				8381 -	8673
					-	
A1 Sub total	14307 -	-	-	-	14307 -	12974 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	14307 -	-	-	-	14307 -	12974 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13872				13872 -	10068
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	576				576 -	1227
					-	
A3 Sub total	14448 -	-	-	-	14448 -	11295 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	14448 -	-	-	-	14448 -	11295 -
Net receipts / (payments)	(141) -	-	-	-	(141) -	1679 -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(141) -	-	-	-	(141) -	1679 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3919				3919 -	2240
	Surplus / (deficit) shown on receipts and payments account	(141)				(141) -	1679
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	3778 -	-	-	-	3778 -	3919 -

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
C A Finlayson	Christine Finlayson	13/02/26

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	221				221 -	12
					-	
					-	
Total					221 -	12 -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Concert proceeds	8381				8381 -	7818
					-	
					-	
					-	
					-	
Total	8381 -				8381 -	7818 -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Music	373				373 -	829
Musical Director	3361				3361 -	3135
Accompanist	2305				2305 -	2323
Soloists and musicians	5420				5420 -	1709
Advertising	0				0 -	0
Programmes, posters, tickets	591				591 -	548
Performing gifts	130				130 -	117
Venues	1327				1327 -	1077
Misc	365				365 -	330
					-	
Total	13872 -				13872 -	10068 -

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds - other forms of funds (below)	Unrestricted funds - other forms of funds (below)	Unrestricted funds - other forms of funds (below)	Unrestricted funds - other forms of funds (below)	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds						
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Additional analysis (3)

6 Breakdown of restricted funds

Restricted funds
 - 2007-2008
 Restricted funds
 - 2006-2007
 Restricted funds
 - 2005-2006
 Restricted funds
 - 2004-2005
 Restricted funds
 - 2003-2004
 Restricted funds
 - 2002-2003
 Restricted funds
 - 2001-2002

Total restricted
 funds
 Total restricted
 funds last
 period

Receipts

Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	-	-	-	-	-	-

Receipts from asset & investment sales

Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-

Payments

Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	-	-	-	-	-	-

Payments relating to asset and investment movements

Purchases of fixed assets						
Purchase of investments						
Sub total	-	-	-	-	-	-

Total payments

Net receipts / (payments)

Transfers to / (from) funds

Surplus / (deficit) for year

Nature and purpose of funds

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APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Charity name
OPERA EAST LOTHIAN

SC **045912**

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2025	31	12	2025
to					

1 - 4

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

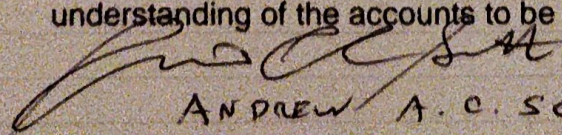
In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

 **Date: 27-4-20**

Name:

ANDREW A. O. SCOTT

Relevant professional qualification(s) or body (if any):

C.A., C.P.F.A.

Address:

"ABBEGATE"
9 GLENDORCHY ROAD
NORTH BERWICK
EH39 4PE

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Opera East Lothian

Scotland - Charity number SC045912

Accounts

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

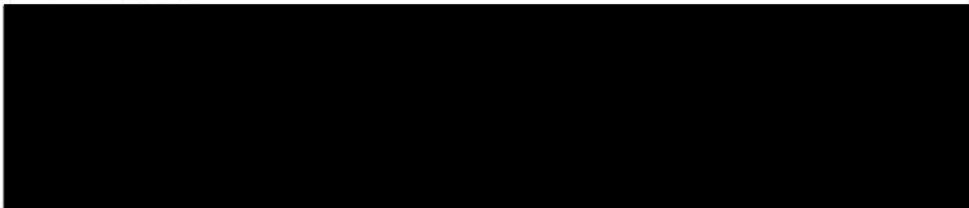
Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	24		31	12	24

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

OPERA EAST LoTHIAN

SC 045912



Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair	from 01/07/24	
2		Secretary		
3		Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	01/01/24 - 31/01/24

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The organisation is a singing group open to people from all backgrounds whose purpose is the advancement of the arts, particularly in the development of music learning and appreciation.

Summary of the main activities in relation to these objects

1. Providing public benefit by promoting operatic, choral and related music in local communities including Edinburgh and the Lothians.
2. Providing opportunities for amateur singers and musicians to study and rehearse and publicly perform operatic and choral music thereby develop the musical confidence and enjoyment of its members.
3. Providing opportunities for both new and established professional singers and musicians to perform publicly operatic and choral music.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

It was a successful year with some new members joining the choir and two concerts:

1. Spring Concert featuring Faure's "Requiem" and music from Massenet, Franck and others

2. Autumn Concert "Songs of the Sea" including Stanford's "Songs of the Fleet" and music from Glibert and Sullivan, Faure, Dyson, Bizet and Mozart. A collection was taken for the local RNLI.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to maintain sufficient resources to cover at least the costs of rehearsals for one concert programme.

Details of any deficit

None

Donated facilities and services (if any)

None


APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	08/02/2025	



Receipts and payments accounts						
For the period from				to		
	01	01	2024		31	12
						2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	12				12 -	23
Legacies					-	
Grants					-	
Receipts from fundraising activities	4289				4289 -	4030
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	8673				8673 -	9040
					-	
A1 Sub total	12974 -	-	-	-	12974 -	13093 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12974 -	-	-	-	12974 -	13093 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10068				10068 -	13179
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	39
Preparation of annual accounts					-	
Legal costs					-	
Other	1227				1227 -	277
					-	
A3 Sub total	11295 -	-	-	-	11295 -	13495 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11295 -	-	-	-	11295 -	13495 -
Net receipts / (payments)	1679 -	-	-	-	1679 -	(402) -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1679 -	-	-	-	1679 -	(402) -

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	2240				2240 -	2642
	Surplus / (deficit) shown on receipts and payments account	1679				1679 -	(402)
						-	
						-	
	Cash and bank balances at end of year	3919 -	-	-	-	3919 -	2240 -

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature* [Redacted Signature] Print Name [Redacted Name] Date of approval **8/2/25**

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	12				12 -	23
					-	
					-	
Total	12 -	-	-	-	12 -	23 -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Concert proceeds	7818				7818 -	7081
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Music	829				829 -	823
Musical Director	3135				3135 -	2880
Accompanist	2323				2323 -	2483
Solists and musiciand	1709				1709 -	4890
Advertising	0				0 -	159
Programmes, posters, tickets	548				548 -	593
Performing gifts	117				117 -	30
Venues	1077				1077 -	847
Misc	330				330 -	474
					-	
Total	10068 -	-	-	-	10068 -	13179 -

Additional analysis (2)

5 Breakdown of unrestricted funds

	The unrestricted fund 1 - amount same of fund notes	The unrestricted fund 2 - notes same of fund below	The unrestricted fund 3 - notes same of fund below	The unrestricted fund 4 - notes same of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds	

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - other income or fixed assets	Restricted fund 2 - other income or fixed assets	Restricted fund 3 - other income or fixed assets	Restricted fund 4 - other income or fixed assets	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						

Nature and purpose of funds

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
 Registered charity number
 On the accounts of the charity for the period
 Set out on pages

Charity name OPERA EAST LOTHIAN						
SC 045912						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	01	2024		31	12	2024
Set out on pages 1 - 4						(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention ~~disclosed on the attached page#~~ ~~other than that~~

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

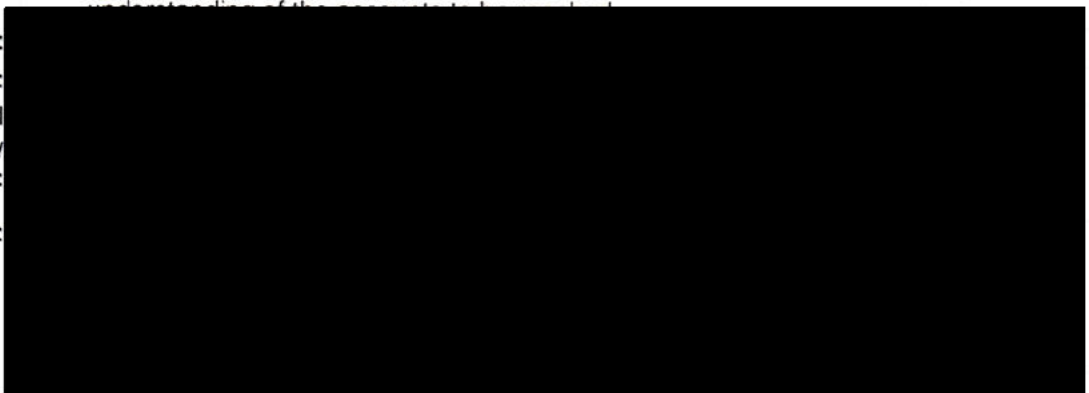
- to which, in my opinion, attention should be drawn in order to enable a proper

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:



*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose