

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2020
for
Opera Della Luna

SATURDAY



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COMPANIES HOUSE

Opera Della Luna

Company Information
for the Year Ended 30 April 2020

DIRECTORS:

Professor A Alcock
A Chalmers
Mrs C Galloway
P B Marshall
Mrs S Ross

SECRETARY:

D J Owen

REGISTERED OFFICE:

Flat 7
Cotmore House
Fringford
Bicester
Oxfordshire
OX6 9RQ

REGISTERED NUMBER:

02994835 (England and Wales)

ACCOUNTANTS:

Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Opera Della Luna

Report of the Directors
for the Year Ended 30 April 2020

The directors present their report with the financial statements of the company for the year ended 30 April 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a light operatic company.

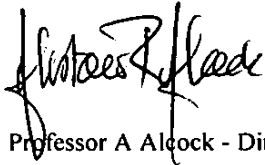
DIRECTORS

The directors shown below have held office during the whole of the period from 1 May 2019 to the date of this report.

Professor A Alcock
A Chalmers
Mrs C Galloway
P B Marshall
Mrs S Ross

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'Professor A Alcock', written over a horizontal line.

Professor A Alcock - Director

18 February 2021

Opera Della Luna

Statement of Income and Retained Earnings
for the Year Ended 30 April 2020

| | Notes | 30.4.20 £ | 30.4.19 £ |
|---|-------|-------------------------|-------------------------|
| TURNOVER | | 72,508 | 44,939 |
| Cost of sales | | <u>(68,178)</u> | <u>(37,921)</u> |
| GROSS PROFIT | | 4,330 | 7,018 |
| Administrative expenses | | <u>(10,921)</u> | <u>(8,265)</u> |
| | | (6,591) | (1,247) |
| Other operating income | | <u>2,685</u> | <u>550</u> |
| OPERATING LOSS | 4 | (3,906) | (697) |
| Interest receivable and similar income | | <u>2</u> | <u>5</u> |
| LOSS BEFORE TAXATION | | (3,904) | (692) |
| Tax on loss | | <u>-</u> | <u>-</u> |
| LOSS FOR THE FINANCIAL YEAR | | (3,904) | (692) |
| Retained earnings at beginning of year | | <u>(107,065)</u> | <u>(106,373)</u> |
| RETAINED EARNINGS AT END OF YEAR | | <u><u>(110,969)</u></u> | <u><u>(107,065)</u></u> |

The notes form part of these financial statements

Balance Sheet
30 April 2020

| | Notes | 30.4.20 £ | 30.4.19 £ |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 1 | 1 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 368 | 934 |
| Prepayments and accrued income | | 582 | 683 |
| Cash at bank | | 9,383 | 1,190 |
| | | <u>10,333</u> | <u>2,807</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (121,303) | (109,873) |
| NET CURRENT LIABILITIES | | <u>(110,970)</u> | <u>(107,066)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>(110,969)</u> | <u>(107,065)</u> |
| RESERVES | | | |
| Retained earnings | | <u>(110,969)</u> | <u>(107,065)</u> |
| | | <u>(110,969)</u> | <u>(107,065)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

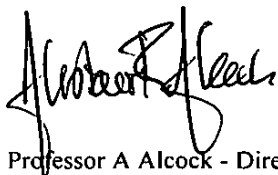
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 18 February 2021 and were signed on its behalf by:



Professor A Alcock - Director

Notes to the Financial Statements
for the Year Ended 30 April 2020

1. **STATUTORY INFORMATION**

Opera Della Luna is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2019 - NIL).

4. **OPERATING LOSS**

The operating loss is stated after charging:

| | | |
|-----------------------------|---------|---------|
| | 30.4.20 | 30.4.19 |
| | £ | £ |
| Depreciation - owned assets | - | 166 |
| | ===== | ===== |

Opera Della Luna

Notes to the Financial Statements - continued
for the Year Ended 30 April 2020

5. **TANGIBLE FIXED ASSETS**

| | Plant and machinery etc £ |
|-----------------------|------------------------------------|
| COST | |
| At 1 May 2019 | |
| and 30 April 2020 | 9,486 |
| DEPRECIATION | |
| At 1 May 2019 | |
| and 30 April 2020 | 9,485 |
| NET BOOK VALUE | |
| At 30 April 2020 | 1 |
| At 30 April 2019 | 1 |

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 30.4.20 | 30.4.19 |
|---------------|---------|---------|
| | £ | £ |
| Trade debtors | 368 | 934 |

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

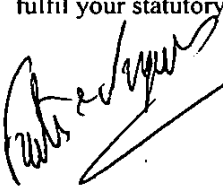
| | 30.4.20 | 30.4.19 |
|------------------------------|---------|---------|
| | £ | £ |
| Trade creditors | 1,348 | 945 |
| Taxation and social security | 4,016 | 2,368 |
| Other creditors | 115,939 | 106,560 |
| | 121,303 | 109,873 |

Opera Della Luna

Report of the Accountants to the Directors of
Opera Della Luna

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2020 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Facts and Figures
P O Box 583
Maids Moreton
Buckingham
Buckinghamshire
MK18 1TQ

Date: 18/02/21