第Ⅲ部

イギリスにおける文化施設の財務状況 一大英博物館およびロイヤルオペラハウスの現状—

村 田 直 樹

はじめに

イギリスにおける文化施設や劇場等の施設の運営は、その歴史的経緯から、他のヨーロッパ諸国と比べ、独自の政策性を有しているといえる。イギリスは最も早く市民革命を達成し、皇族の影響が制限されたため、他のヨーロッパ諸国と違って、芸術や文化に関して、皇族や貴族による庇護という関係は希薄で、芸術や文化が裕福な市民層によって支えられてきた。このことは、イギリスにおける文化施設の運営に、二つのモデルが誕生するきっかけとなった。一つは大英博物館のように、議会で制定された個別法を基礎として、入場料は徴収せず、政府の影響を反映した寄付とそれに基づくファンド(Fund)の設立による運営方式である。もう一つのモデルは、「アームス・レングス原則」に代表されるように、イギリスにおける文化行政が芸術文化活動から一定の距離を保ち、自主性を尊重するものであるため、ロイヤルオペラハウスのように、非営利団体(Charity)を運営主体として、政府は、芸術評議会(Arts Council)のような中間的組織を通じて、運営に関与する方式である。本稿では、両者の財務構造を比較することによって、その運営面での独自性を摘出するとともに、日本の文化施設に対する両モデルの適用可能性を検討する。

第1章 大英博物館の財務構造

1.1 大英博物館の概要

大英博物館(British Museum)は、収蔵品約800万点(常設展示は約15万点)を誇る世界最大級の博物館である。運営に関しては、個別法である1963年の大英博物館法(British Museum Act 1963, Annex 1 参照)と1992年の博物館・美術館法(Museums and Galleries Act 1992)に規定されている。1963年の大英博物館法によれば、同館における最高意思決定機関は26人の理事で構成される理事会(Trustee)で、館長(Director)や会計担当官(Accounting Officer)の任命権も有している。また、この個別法は、大英博物館の理事会に対して中・長期計画の策定の権限を与えると同時に年次報告の義務を定めている。アカウンタビリティに関しては、財源の一つとして、公的な援助が投入されているため、議会に対して説明責任が

あるとされている1).

理事会の下には、常設委員会(Standing Committee)、監査委員会(Audit Committee)、国際戦略委員会(International Strategy Committee)、ガバナンス委員会(Governance Committee)、世界保護と展示センター委員会(World Conservation & Exhibition Centre Committee)、投資小委員会(Investment Sub-Committee)、調査委員会(Research Committee)、主要プロジェクト委員会(Major Projects Committee)などの委員会が設けられ、博物館が運営されている。

1.2 財務報告

大英博物館の作成する年次報告書は、イギリスにおける法定会社の伝統から、Report and Accounts という名称が用いられている²⁾. 当該報告書は 64 ページからなり、前半部分が、各小委員会の報告書を総括した、理事会と会計担当官の報告書(Trustees' and Accounting Officer's Annual Report)、後半部分が財務報告で構成されている。基本となる財務報告書は、連結財務活動報告書(Consolidated Statement of Financial Activities for the year ended 31 March 2015)、連結貸借対照表(Consolidated Balance Sheet as at 31 March 2015)、単体の貸借対照表(Museum Balance Sheet as at 31 March 2015)、連結キャッシュフロー計算書(Consolidated Cash Flow Statement For the year ended 31 March 2015)で(図表 1, 2, 3, 4)、各財務諸表の注記(Notes)によって、各項目の詳細が報告されている。

① 連結財務活動報告書(図表1)

2015年の連結財務活動報告書(Consolidated Statement of Financial Activities for the year ended 31 March 2015)は、大英博物館および子会社、関連組織であり博物館関連グッズの作成を行う大英博物館会社(the British Museum Company)をはじめとして、3 社の子会社が連結されている³⁾. 同報告書は、一般企業の損益計算書にあたるもので、利益概念がない資金収支報告書の形式がとられている。したがって、上段は資金の源泉(Incoming resources)が表示され、下段で費用(costs)が表示され差額が計算されている。資金の源泉で最も重要なものは、政府からの補助金(Grant-in-aid)43,215,000 ポンド、その他の寄付金と合わせると収入の約 47%を占めている。さらに、博物館関連グッズ販売などの商業活動(commercial trading activities)からの収入 22,796,000 ポンド、特別展示や展示物の貸し出しからの収入を合わせて、収入総額 118,158,000 ポンドが提示されている。これらの金額は比較可能性を高めるために、前年度の金額も表示されている。

費用項目の主なものは,コレクションの保全費及び調査費 56,120,000 ポンド,特別展示に

¹⁾ British Museum, Trustees' and Accounting Officers' Annual Report 2015, pp. 5-23.

²⁾ J. R. Edwards, A History of Financial Accounting, London 1980, pp.53-56.

³⁾ British Museum, Governance Statement 2015, pp.27-30.

Consolidated Statement of Financial Activities for the year ended 31 March 2015

	<u></u>	Revenue Funds	spu			Capital Funds	S			Total Funds		F	F
	Notes Unrestricted	restricted £000s	Restricted £000s	Total U £000s	Total Unrestricted 6000s	Restricted Ac	Collection Acquisitions £000s	Total Un	Total Unrestricted	Permanent Restricted Endowment £000s	Permanent indowment £000s	2015 2008	2014 £000s
Incoming resources													
Grant-in-aid Donations and legacies	7	38,967 1,470	1,256 3,929	40,223 5,399	1 1	2,992 19,174	3,029	2,992 22,203	38,967 1,470	4,248 26,132	1 1	43,215 27,602	43,862 44,331
Activities for generating runds Commercial trading activities	10(b)	22,796	ı	22,796	I	I	ı	1	22,796	1	1	22,796	24,209
rent receivable	8	531	322	853	ı	20	ı	70	531	342	1	873	1,467
incoming resources from charitable activities	4	19,501	4,171	23,672	ı	ı	ı	ı	19,501	4,171	ı	23,672	30,186
Total incoming resources		83,265	8/9'6	92,943		22,186	3,029	25,215	83,265	34,893		118,158	144,055
Resources expended Charitable activities	9	(66,132)	(6,555)	(72,687)	(4,742)	(13,294)	ı	(18,036)	(70,874)	(19,849)	(314)	(91,037)	(98,746)
Costs of generating runds Costs of generating voluntary income		(1,143)	ı	(1,143)	1	ı	ı	1	(1,143)	1	1	(1,143)	(922)
Commercial trading activities Investment management costs	10(b) 6	(11,964) (42)	- (E)	(11,964) (43)	1 1	· (E)	1 1	Ē	(11,964) (42)	- (2)	Ē	(11,964) (45)	(11,211) (244)
Governance costs	9	(414)	(1)	(415)	1	1	ı	1	(414)	Œ	ı	(415)	(416)
Total resources expended	6(a)	(269'62)	(6,557)	(86,252)	(4,742)	(13,295)	 ' 	(18,037)	(84,437)	(19,852)	(315)	(104,604)	(111,539)
Net incoming resources before transfers	fers 5	3,570	3,121	6,691	(4,742)	8,891	3,029	7,178	(1,172)	15,041	(315)	13,554	32,516
Transfers between funds	15	(5,368)	(454)	(5,822)	4,454	(1,643)	3,037	5,848	(914)	940	(56)	1	ı
Net incoming resources before other recognised (losses)/gains	r recognised	(1,798)	2,667	698	(288)	7,248	990′9	13,026	(2,086)	15,981	(341)	13,554	32,516
Gain on revaluation of fixed assets for the Museum's own use	7(a)	1	1	ı	1	20,653	ı	20,653	1	20,653	ı	20,653	49,686
(losses)/gains	21	(177)	380	203	156	322	I	478	(21)	702	1,475	2,156	(451)
pension scheme	19	(3,723)	ı	(3,723)	ı	ı	ı	1	(3,723)	1	ı	(3,723)	(520)
Net movement in funds		(2,698)	3,047	(2,651)	(132)	28,223	990'9	34,157	(5,830)	37,336	1,134	32,640	81,231
Fund balances brought forward at 1 April	15(a)	19,765	19,710	39,475	4,725	551,442	71,547	627,714	24,490	642,699	12,140	679,329	598,098
Fund balances carried forward at 31 March	 15(a)	14,067	22,757	36,824	4,593	579,665	77,613	661,871	18,660	680,035	13,274	711,969	679,329

All operations of the British Museum continued throughout both periods and none were discontinued in either period.
The British Museum has no recognised gains and losses other than those above and consequently no separate Statement of Total Recognised Gains and Losses has been presented.
The notes on pages 36 to 66 form part of these accounts.

図表1 連結財務活動報告書

(The British Museum Report and Accounts the Year ended 31 March 2015, p.33.)

Consolidated Balance Sheet as at 31 March 2015

Notes	2015 £000s	2014 £000s Restated
Fixed assetsTangible assets7(a)Heritage assets8Investments9(a)	575,100 77,613 67,020	558,658 71,547 52,813
	719,733	683,018
Current assetsStock-goods for resale10(c)Debtors11Short term investments9(b)Cash at bank and in hand9(c)	2,033 41,374 5,869 12,095	2,308 39,847 5,030 21,743
Total current assets	61,371	68,928
Creditors: amounts falling due within one year 12	(58,321)	(65,529)
Net current assets	3,050	3,399
Total assets less current liabilities	722,783	686,417
Creditors: amounts falling due after more than one year 12 Provision for liabilities and charges 13	(2,214) (106)	(1,830) (98)
Net assets excluding pension liability	720,463	684,489
Liability on defined benefit pension scheme 19	(8,494)	(5,160)
Net assets including pension liability	711,969	679,329
Represented by: Permanent endowments Restricted funds Unrestricted funds Designated funds General funds General funds	13,274 680,035 486 12,459 5,715	12,140 642,699 519 18,446 5,525
	18,660	24,490
Total funds 15(a)	711,969	679,329

The prior year figures have been restated to disclose creditors: amounts falling due after more than one year separately.

The notes on pages 36 to 66 form part of these accounts.

Neil MacGregor Accounting Officer Sir Richard Lambert Chair

2 July 2015

図表 2 連結貸借対照表

(Ibid., p.34.)

関する費用 20,172,000 ポンド, 物品等の販売費 11,064,000 ポンド, 管理費 475,000 ポンドなどで, 費用総額は, 104,604,000 ポンドである. 収支の差額は, 資金収支計算前の純財源と

Museum Balance Sheet as at 31 March 2015

Note	2015 £000s	2014 £000s Restated
Fixed assets		
Tangible assets 7(b		557,193
	3 77,613	71,547
Investments 9(a Investment in subsidiaries 10(a		52,813
Investment in subsidiaries 10(a) 1,250	1,250
	719,806	682,803
Current assets		
Debtors 1	36,364	42,783
Cash in bank and in hand 9(d	6,111	15,109
	42,475	57,892
Creditors: amounts falling due within one year	2 (54,479)	(65,606)
Net current assets	(12,004)	(7,714)
Total assets less current liabilities	707,802	675,089
Creditors: amounts falling due after more than one year 1. Provision for liabilities and charges 1.	(-,,	(1,187) (98)
Net assets	706,254	673,804
Represented by:		
Permanent endowments	13,274	12,140
Restricted funds	680,035	642,699
Unrestricted funds	•	•
Designated funds	486	519
General funds	12,459	18,446
	12,945	18,965
Total funds 15(a	706,254	673,804

The prior year figures have been restated to disclose creditors: amounts falling due after more than one year separately.

The notes on pages 36 to 66 form part of these accounts.

Neil MacGregor Accounting Officer

Sir Richard Lambert

Chair

2 July 2015

図表 3 大英博物館貸借対照表

(Ibid., p.35.)

して、13,554,000 ポンドが掲記されている。資産のリースに関して、大英博物館ではファイナンス・リースはなく、オペーレーティング・リースのみなので 4 、管理費の中に、リース料 59,000 ポンドが含まれている。

⁴⁾ British Museum, Notes to the Accounts 2015, p.40.

Consolidated Cash Flow Statement For the year ended 31 March 2015

Net cash inflow from operating activities	Notes 16(a)	2015 £000s 13,273	2014 £000s 23,813
Returns on investments and servicing of finance: Interest received Dividends received Rents receivable Net cash inflow from returns on investments and servicing of finance:	3 3 3	478 335 60 873	1,169 196 102 1,467
Investing activities: Capital expenditure and financial investments: Sale of fixed asset investments Purchase of tangible fixed assets Purchase of heritage assets Purchase of fixed asset investments	9(a) 7(a) 8 9(a)	24,938 (7,867) (3,037) (37,038)	86,968 (45,843) (2,632) (65,779)
Net cash outflow from investing activities		(23,004)	(27,286)
Management of liquid resources Increase in short term investments Decrease in cash	9(b) 16(c)	(839) (9,697)	(2,331) (4,337)

The notes on pages 36 to 66 form part of these accounts.

図表4 連結キャッシュフロー計算書

(Ibid., p.36.)

£60,001 - 70,000	21 名
£70,001 $-$ 80,000	6
£80,001 $-$ 90,000	3
£90,001 - 100,000	-
£100,001 $-$ 110,000	2
£110,001 $-$ 120,000	1
£120,001 $-$ 130,000	-
£130,001 $-$ 140,000	1
£ 140,001 $-$ 150,000	-
£150,001 $-$ 160,000	-
£ 160,001 $-$ 170,000	-
£170,001 - 180,000	-
£180,001 - 190,000	1

図表 5 大英博物館役職等の給与体系

(The British Museum Report and Accounts for the year ended 31 March 2015, p.43.)

その他の費用の大部分は、人件費である。博物館スタッフの賃金および給料(Wages and salaries)28,669,000 ポンド、年金費用(Pension costs)4,869,000 ポンドなどである。2015 年 現在の雇用者は1,059 人であるが、その内訳は、保全調査部門430 名(うちエージェント契

約スタッフ 16 名),一般閲覧・催事部門 368 名(うちエージェント契約スタッフ 73 名),慈善事業 102 名(うちエージェント契約スタッフ 17 名),任意寄付収入部門 27 名(うちエージェント契約スタッフ 2 名),商業活動部門 129 名(うちエージェント契約スタッフ 10 名),管理部門 3 名である5⁵. 博物館役職の給与体系は,上図のようになっており(図表 5),他の期間と比較しても,高給であるといえる.

大英博物館の財務活動報告書の特徴は、一般収支計算の後に、博物館運営に対して、最も重要な資金収支計算書が一つの財務諸表として添付されていることである。資金収支計算書は、今年度の資金収支額 32,640,000 ポンドに、前期繰越資金総額(Fund balances brought forward at 1 April)679,329,000 ポンドを加算して、次期繰越資金総額(Fund balances carried forward at 31 March)711,969,000 ポンドが計算されている。

② 貸借対照表 (図表 2, 3)

2015年の貸借対照表は、連結貸借対照表(Consolidated Balance Sheet as at 31 March 2015)と大英博物館単体の貸借対照表(Museum Balance Sheet as at 31 March 2015)が公開されている。ここでは、大英博物館の運営が明確に表示されている単体の貸借対照表を中心に、財務分析を行うこととする。

単体の貸借対照表は、一般企業とは異なり、公益事業等で用いられる固定性配列法で表示されている⁶. 固定資産の部は有形固定資産(Tangible assets)573,923,000 ポンド、文化的遺産(Heritage assets)77,613,000 ポンド、投資(Investments)67,020,000 ポンド、子会社投資(Investment in subsidiaries)1,250,000 ポンドで構成され、固定資産総額は719,806,000 ポンドで,前年比37,003,000 ポンドの純増である.

有形固定資産の明細表によれば、その内訳は連結ベースで、土地(Land)141,879,000 ポンド、建物(Building)314,534,000 ポンド、建築資産(Assets in the Course of Construction)4,367,000 ポンド、展示室(Galleries)31,143,000 ポンド、工場機械(Plant and Machinery)95,781,000 ポンド、設備(Equipment)12,446,000 ポンドで、土地、建物、展示室に関しては、時価による再評価が行われ 7 、調整額が掲記されている。また、建物(耐用年数 15 年 1 年)、展示室(耐用年数 10 年 2 5 年)、設備(耐用年数 1 年 2 20 年)については、定率法による減価償却費が計上され 8 、更新等に備えた現金資金の留保が行われている。

文化的遺産は、以下の8部門に分けて管理されている9).

⁵⁾ *Ibid.*, p.44.

⁶⁾ 拙稿「18・19世紀運河,鉄道そして市街鉄道の会計実務」村田直樹・春日部光紀 編著『企業会計の歴史的諸相 - 近代会計の萌芽から現代会計へ - 』創成社 2005 年 154 - 155 ページ.

⁷⁾ British Museum, op. cit., p.38.

⁸⁾ Ibid., p.39.

⁹⁾ Ibid., pp.47-48.

アフリカ・オセアニア・アメリカ部門(Africa, Oceania & the Americas), アジア部門(Asia).

コイン・メダル部門 (Coins & Medals),

ギリシャ・ローマ部門 (Greece & Rome).

中東部門 (Middle East).

イギリス・ヨーロッパ・先史時代 (Britain, Europe, Prehistory).

出版物·絵画部門(Prints & Drawings)

文化的遺産のうち、2001年の4月1日以前に獲得した資産については評価対象とはせず、貸借対照表からも除外している。従って、貸借対照表に計上されている文化的遺産は、2001年4月1日以降に獲得した資産で、これを評価したものである。その理由として、2001年4月1日以前に獲得した文化的遺産は、非常に多様な評価基準をもつものが多く、財務報告利用者にとって意味のある数値を用意できないからであると説明している¹⁰.

固定資産投資は、国内向け(約80%)のものと、イギリス外の投資(約20%)となっている。すべての投資は2015年3月31日現在の公正価値(fair value)で評価されている¹¹.

流動資産は、短期の債券と現金預金 42,475,000 ポンドで、流動負債 54,479,000 ポンドあり、したがって、流動比率は 77% である。 短期の資金がショートしており、財政状態としては、問題がないわけではない。しかし、大英博物館は固定負債がほとんどなく、資産総額から負債総額を差し引いた純資産額は、連結ベースで、706,254,000 ポンドあり、そのほとんどが基金として、留保されているため、一般の企業と違い、比較的安全性は高いと考えられる。

また、企業年金については、大英博物館の過去および現在のすべての従業員をカバーする プリンシプル・シビル・サービス年金制度(the Principle Civil Service Pension Scheme)が用 意されており、貸借対照表に資産・負債両建て方式で、計上されている¹²⁾.

③ 連結キャッシュフロー計算書(図表4)

営業活動からのキャッシュ・イン・フロー(Net cash inflow from operating activities)は、13,273,000 ポンド,財務活動からのキャッシュ・イン・フロー(Net cash inflow from returns on investments and servicing of finance)は、873,000 ポンドあるが,投資活動からのキャッシュ・アウト・フロー(Net cash outflow from investing activities)23,004,000 ポンドあり,フリーキャッシュフローはマイナスとなっている。この点は、貸借対照表の流動比率とも対応しており、総合的な判断が必要である。

¹⁰⁾ Ibid., p.38.

¹¹⁾ Ibid., p.51.

¹²⁾ Ibid., p.42.

1.3 小括

大英博物館の運営に関する最大の特徴は、個別法(1963年大英博物館法)に規定された 非営利組織であり、非常に公共性の強い文化施設であることである。組織運営に対する財源 は、その大部分が補助金と寄付であり、したがって、運営に対する説明責任は政府と納税者 である国民に対して有している。この点は、財務報告上のアカウンタビリティは、支出に対 してより厳格に行われることを意味し、大英博物館法に沿った目的に対して、正当に支出さ れているかが問題となる。

このような財政規律を確実なものにするためには、補助金を出す政府の文化政策の重要性を検討することを前提として、補助金を受ける側の組織とガバナンスを整備しておく必要がある。この点を考慮した上で、大英博物館の財務状況を検討すると、大英博物館法によって、理事会と会計担当官の権限と義務が明確に規定され、財務および業務に関する監査制度が確立されている。したがって、このような運営モデルを日本の文化施設に適用させると仮定すると、法律等で裏付けられた補助金を受ける側の組織とガバナンスの確立が必要となると考えられる。

第2章 ロイヤルオペラハウスの財務構造

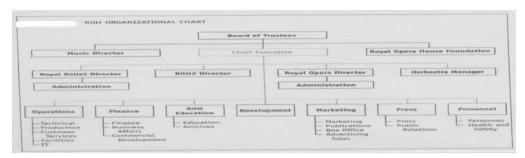
2.1 ロイヤルオペラハウスの概要

ロイヤル・オペラ・ハウス (Royal Opera House:以下 ROH) は、ロイヤル・オペラ、ロイヤル・バレエ団、ロイヤル・オーケストラの本拠地として、使用されている London の Covent Garden にある歌劇場である。その歴史は古く、17世紀の国王チャールズ 2世の勅許状がその起源である¹³⁾、現在の建造物は 3 代目で、1990 年代に改装されたものである。建物内部は 4 階建ての円形観客席を有し、収容人数は 2,174 人を誇る大劇場である。2014 年における ROH の主な収入は、チケット収入(Box Office receipts)35%、寄付等(Fundraising)21%、芸術評議会から補助金等(ACE-NPO&Bridge)21%、物品販売、ツァー興行等(Commercial and other income)20%、その他 3% である¹⁴⁾.

ROH の運営組織(図表 6)は、理事会(Board of Trustees)のもとに 4 つの部門分かれ、それぞれの部門長である、ロイヤル・バレエ・ディレクター(Royal Ballet Director)、ROH2 ディレクター(ROH2 Director)、ロイヤル・オペラ・ディレクター(Royal Opera Director)、オーケストラ・マネージャー(Orchestra Manager)に一定の権限が付与されている。特に、バレエ部門とオペラ部門については、ディレクターのもとに運営委員会(Administration)が組織され、年間の演目の決定や基本的な方針が決定されている。ROH は基本的には、非営利

A. Nopper and L. Lapierre, "Tony Hall and the Royal Opera House, Covent Garden," *International Journal of Arts Management*, Winter 2005, Vol. 7. No. 2, pp.66-67.

¹⁴⁾ Royal Opera House, The Annual Report 2013/14, p.2.



図表 6 ROH 組織図

団体が自力で運営する組織であり、チケット収入やその他の商業的な取引による収入を基盤としているが、この組織構造を分析すると、商業的には競争優位性の乏しい演目であっても、ROH2部門からのプロジェクトとして公演可能なシステムになっており、その予算的な裏付けとして、芸術評議会(Arts Council England)の補助金¹⁵⁾があり、これを受け入れる組織構造になっていることが分かる。管理部門には7つの委員会があり、物品販売やカストマー・サービスを担当する営業委員会(Operations)、財務を担当する財務委員会(Finance)、バレエ・オペラ教育を担当する ROH 教育委員会(ROH Education)、企画、開発を担当する開発委員会(Development)、チケット販売等を担当するマーケティング委員会(Marketing)、広報などを担当する報道委員会(Press)、雇用や年金などを担当する人事委員会(Personnel)が組織されている¹⁶⁾、特に教育委員会では、少年少女を対象として、オペラやバレエの鑑賞方法に関する教室の開催、オペラやバレエを演じる上での新たな試みに関する教育、それぞれのスキルの向上などを行い、毎年、芸術評議会のプロジェクトも引き受けている。

予算の編成は、積み上げ型と天下り型の折衷型で、部門長の作成した予算案を理事会及び会計担当部門が調整して、予算を決定することになる。この場合、割り当てられた予算は、その執行に関しては、それぞれの部門長が責任を持つ責任予算制度として、成立している。従って、決算時に提出される各部門からの報告書は、非常に精緻なもので、その要約が年次報告書に記載されている¹⁷⁾。

2.2 ROH の財務報告

ROH の年次報告書(The Annual Report)は,長期経営計画に基づく今期の経営方針を明示した戦略報告書(Strategic Report),理事会報告や委員会報告を中心とする組織の統制と管理(Structure Governance & Management),外部監査報告書(Independent Auditor's Report),財務

¹⁵⁾ 芸術評議会から補助を受けているイギリスの劇場は、全体の 15% 程度である(T. Auvinen, "Why Is It Difficult to Manage an Opera House? The Artistic-Economic Dichotomy and Its Manifestations in the Organizational Structures of Five Opera Organizations," *Journal of Arts management, Law, and Society,* Winter 2001, Vol.30, No.4, pp.208-282.).

¹⁶⁾ A. Nopper and L. Lapierre, op. cit., pp.68-73.

¹⁷⁾ Ibid., pp. 75-76.

諸表(Financial Statements)などから構成される 69 ページに及ぶ報告書である。財務報告は, 2006 年の会社法(the Companies Act 2006)の第 3 条第 16 項に基づき,英国の一般に妥当と認められる会計基準(United Kingdom Generally Accepted Accounting Standards)に準拠して作成されている¹⁸)。

① 連結財務活動報告書(Consolidated Statement of Financial Activities)(図表 7)

連結財務活動報告書は、ROH における資金の源泉と使途を明確にするとともに債務報告全体を総括するものである。連結の範囲は、ROH Holding Limited(持株会社)を中核に、ROH Management Limited(国内 100% 子会社)、ROH Development Limited(国内 100% 子会社)、ROH Pension Trustee Limited(国内 100% 信託子会社)、Royal Opera House Enterprises Limited(国内 100% 関連会社)で構成されている¹⁹⁾.

② 連結損益計算書(Consolidated Income and Expenditure Account)(図表 8)

連結損益計算書は、上段に収入、下段に支出を掲記して、その差額としての純利益(Net income)を計算し、今期の利益処分を計上して、最終的に次期繰越利益を表示している。収入の主なものは、チケット収入(Operation of Royal Opera House)52,114,000 ポンド、芸術評議会からの補助金(Grants from Arts Council England)28,999,000 ポンド、物品販売、ツアー興行からの収入(Commercial trading income)18,418,000 ポンドなどである。支出の部は、制作費、販売費、営業費等104,672,000 ポンドが主要な費用で、費用総額は123,790,000 ポンドである。総収入から総費用を差し引いた純利益は1,871,000 ポンドで、前年比4,285,000 ポンドの増加となっている。経営状況を表す総資本利益率を計算すると、0.9%程度なので、かなり厳しい経営状態であるといえる²⁰⁾。

③ 連結貸借対照表(Consolidated balance sheet)(図表 9)

連結貸借対照表は、大英博物館と同様に固定性配列法で表示され、非営利事業における財務諸表の形式となっている。固定資産の部では、まず、無形固定資産(Intangible fixed assets)913,000 ポンドが計上されている。この金額は前期末の簿価 15,839,000 ポンドから今期の償却分(Amortization)14,929,000 ポンドを控除した金額である。次に有形固定資産(Tangible fixed assets)163,427,000 ポンド、文化的遺産(Heritage assets)9,999,000 ポンド、投資(Investment)25,425,000 ポンドが記載され、固定資産合計額 200,754,000 ポンドが計算

¹⁸⁾ ROH, Independent Auditor's Report to the Members of Royal Opera House Covent Garden Foundation, 2014, p.39.

¹⁹⁾ ROH, The Annual Report 2013/14, p.56.

²⁰⁾ ROH, Consolidated Financial Statements 53week period ended 31 August 2014, pp. 42-43.

Consolidated statement of financial activities for the 53 week period ended 31 August 2014	u u						
	Note				53 week period ended 31-Aug-14	52 week period ended 25-Aug-13	Amounts relating to incoming resources and resources
		Total Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds	expended in the current and previous period derive from
		000.3	60003	6,000	6,000	0003	continuing activities. No
Incoming resources. Thousand persources from charitable activities							significant new operations have been acquired in the period or
Operation of Royal Opera House (including box office)	m)	52,914	*		52,114	44,330	the previous period.
Voluntary Income		-	******	1001	36 867	21080	There is no difference between the results for the period stated
Grants from Arts Council England	1 79	24.586	4,413		28,999	22,407	above and their historical cost
Activities for generating funds	0						equivalents, except for unrealised
Commercial trading income	ø	19,419	*	*	19,418	17,865	gams and losses on investments
rivestment income	7	810	604	*	1,454	1285	and neritage assets (see note 17).
Total Incoming resources		106,846	18,815	15831	127,552	113,976	Notes from pages 46 to 63 form part of the financial statements.
Resources Expended							
Charitable activities		00000000	10000000		Table 2 and	vi-action.	
Costs of productions, sales and operations Costs of generating funds		(30,303)	(13,789)	•	(response)	A CONTRACTOR OF THE PARTY OF TH	
Costs of generating voluntary income	Q	(4,938)	*	٠	(4,936)		
Costs of commercial activities	F	(13,935)	*	*:((13,935)		
Sovernance coats	D	(245)	6	10	(245)	(304)	
fotal resources expended	x	(110,021)	(13,769)		(123,790)	(114,347)	
Het incoming/(autgoing) resources before transfers.		(3772)	5,046	1,4671	3,742	920	
Gross transfers between funds	30	4,538	(4,558)				
Net Incerning/(outgoing) resources before other recognized gains and (losses)	(losses)	1383	468	1,871	3,742	(32)	
Other recognited gains and (Josses)	1				****	000	
Calmin on revealuation and disposals of investmends	0.20	. 2	67.04				
Actuarial Gost/Spin on the defined benefit pension scheme	R	(8,0	*		(800'9)	2,030	
Net movement in funds		(4,646)	488	3,083	(3/078)	2,249	
Fund balances brought forward at 26 August 2013		167,909	8,169	30,643	122,905	1 204,472	
Street Street Control of the Control of the Street Control of the	×	163.263	8,657	13.726	205,646	206721	4

図表7 連結財務活動報告書 (ROH, Consolidated Financial Statements 53week period ended 31 August 2014, p.41.)

されている $^{21)}$. 固定資産の減価償却費は6,632,000 ポンドで、今期までの減価償却累計額は81,879,000 ポンドである。有形固定資産の約50% にあたる金額であり、今後の更新時期が懸念される $^{22)}$.

²¹⁾ Ibid., p.43.

²²⁾ ROH, The Annual Report 2013/14, p.55.

### ### ### ### #### #### ############	CORSOIIGATE	S2 week S2 w	S2 week S2 w	ed income and expenditure accou k period ended 31 August 2014			The state of the s	frank sealmen	Casson Du	
Note State Percent Percent (concentrate) Percent Percent (concentrate) Percent P	Net income tergenditure) Net income tergenditure) Net endowment steats Gain/Chosen) endowment assets Ourself (Oselen) endowment assets Actualing gain (Oselen) on the defined benefit permiton scheme Total necognitized gaths and forces since 25 August 2013 Notes from pages 46 to 63 form part of the financial statements.	Net income terpenditure) Nave endowment states Colorid (Ocioene) endowment states Colorid (Ocioene) endowment states Colorid (Ocioene) endowment states Actualist again, focus on the affirmation scheme Total recognized gatin and forese since 35 August 2014 Notes from pages 46 to 63 form part of the financial statements.	Net income (expenditure) New virionment assets Casivit/(tokes) on the right assets Unrealized gains (Use) on the defend benefit person scheme Actualising associated gains and losses since 25 August 2013 Notes from pages 46 to 63 forms part of the financial statement	2	JI .		Consolidated statement of total recogni	s sums pazi		
1964 25-449-04 1964 26-449-05 1964	Notes from pages 46 to 63 form part of the financial statement.	Notes from pages 46 to 63 form part of the financial tratements.	Nature devicement desasts Obversabled game (Costa) on the Halps assets Actuaring game (Costa) on the defined bereaft person scheme Year from pages 46 to 63 form post of the financial tratement			52 week pariod ended	Net Income (expenditure)		UIN	O.
Total Fundament Total Fund	Operations of control cases to the Control case to the Control case to the Control case of the Control cas	Authority (section) of charges assets: Versaking again, Obes to the defined benefit persons scheme 29 (4,099) Your from pages 46 to 63 form part of the financial statements. Notes from pages 46 to 63 form part of the financial statements.	Operating gains (Votesso on Invitinge sessions Actuaring gains Otosso on the distribute sessions Actuaring gains Otosso on the distribute sessions Total recognitized galine and losses since 35 August 2013 Notes from pages 46 to 63 forms part of the financial statement		31-Aug-14	28-Aug-13	New endowment assets	si)	1/10/1	22
Dots official 3 S22/14 44,320 Total recognized gains of the defined between 25 S22/14 44,320 Total recognized gains and forses since 25 August 2013 Q00	Actualized gain (Obesis control enforcement scheme 29 (800 Milluration gains) (Obesis control enforcement of the financial tratements. Notes from pages 46 to 63 form part of the financial tratements.	Actualing gains (colonis) on the software benefit persions scheme 39 (6.089) Total recognized gaths and losses since 35 August 2013 Notes from pages 46 to 65 form part of the financial stratements.	Actualising and control contro		Total Funda	Total Funds #7000	Gains/(bosses) endowment assats	0.0	E .	5
Doc officion 3 \$2,214 44,370 Total recognised galina and loses since 35 August 2013	Total recognized gains and loses since 35 August 2013 Notes from pages 46 to 65 form part of the financial gratements.	Notes from pages 46 to 63 form part of the financial statements.	The Control of the Co	2			Unrealized garral (costen) on the defined benefit persion scheme Actuarist gas (bos) on the defined benefit pension scheme	2 22	(880'9)	25
90 millourosa 5 23,798 27,046 4 28,999 27,407 6 19,414 1,2095 128,4641 11,035 128,4641 11,035 130 (44,999 (67,55) 14 (13,199) 14 (13,199)	the second second	To a see tala!	to a sea tale!	box office)		44,330	Total recognized gains and losses since 25 August 2013	11	(1,075)	7.
S 23,748 210,46	the second tales	() and lotel	for a case falat	cas from generated funds			Notes from pases 46 to 63 form part of the financial states	ments.		
15 England 4 28,999 Includes 6 28,999 Includes 6 18,418 Includes 7 128,481 Includes 18 (10,4872) Includes 18 (A 28,999 77,007 Operation builds Operation bui	20,000 2	## 17407 ### 17865 #### 17865 #### 17865 #### 17865 ###################################	ses and similar incoming resources.		21046				
15,418 1	Contraction builds 6 Year attention TO 464 TO 265 Contract To Act and and contraction TO Act and and contraction TO Act and contraction	tentioning builds the transfer of transfer of the transfer of tran	site and expenditure account it prepared for Companies Act purposes and presents in specialised gains and losses (as presented in the consolidated statement of total losses).	pland		27,407				
TO (4,958)	1	Finalizing income and expenditure and losses (as presented in the consolidated statement of rotal integral doctor).	ation and social to personnel for Companies Act purposes and personnel for social for the consolidated statement of total boses).			-				
100,6572 (100,4672) (1	personness TSB_661 m1033 personness Control and CASPS (97)53) containing voluntary income in (4395) (135) containing voluntary income in (4395) containing voluntary income in (resources T29,681 III.033	alies and operations 8 (700,4872) (97/83) Autory recome 10 (44,989 (13,55) 10 (44,989 (13,55) 11 (13,55) 12 (24,98) 13 (13,55) 1457 (13,547) 1467 (13,547) 147 (13,547) 1	ng income		12865				
128,661 10 (104,672) 10 (4,980) 10 (1,993) 10 (1,993) 11 (1,993)	seeded without a set operations and operations and operation and seeded without a september of the seeded without a seeded wi	restorated Tables	and and operations by (4,988) chyletes chyl	STATE OF THE PERSON NAMED IN COLUMN NAMED IN C	Lane of the lane o	2000				
1004,672) 10 (4,989) 11 (1,989) 12 (24,989) 14 (132,790)	Another control operations is (1975) Another control operations in (1975) Another control operation in (1975)	whether the control operations is (40,953) (40,9	the serd operations 8 (1004,672) (4735) buttery records 10 (4435) (1335) the case of the consolidated statement of total losses, is presented in the consolidated statement of total losses).	BEOTINGE	125,661	111933				
104,672) 10 (4,989) 11 (1,989) 12 (24,989) 14 (132,980)	vicins asset and coperations is (1004-672) (4755) solidary colorisation (1075) solidary colori	vities and spendoons (4.498) (4738) selection, sales and spendoons (6.578) selection goodware in (4.498) (4.578) state of the selection of the consolidated maternets of integral of the consolidated maternets of integral of the consolidated statement of total integral of loses (as presented in the consolidated statement of total integral of loses)	butary wearne to (4488) (1058) butary wearne to (4488) (1058) co (4488) (1058) co (4488) (1059) co	nded						
10 (4,980) 10 (4,980) 10 (4,980) 10 (4,980) 10 (4,980) 10 (4,980)	altrog hards are not operations to the control of t	socione sees and coperations (1,57%) where the stable sees are coperations (1,57%) where the stable sees (1,57%) a sepecial (1,57%) a sepecial (1,57%) a sepecial (1,57%) a sepecial (1,57%) b	the consolidated income and expenditions and consolidated statement of total society.			ADDRESS.				
10 (4,988) vites 11 (1,988) (2.0.469) H (133,780)	www.cuk.activities (1.05%) ww	weeking voluntary wooms 10 (4389) (4378) weeking voluntary wooms 10 (13.10) we superiode 10 (13.10) we superiode 11 (13.10) weeking the constraint of the consolidated framework of found and boses (as presented in the consolidated statement of found and boses) into and boses).	buttery recorne 10 11 12 13 14 15 16 16 16 19 16 16 16 16 16 16	an and operations		(rest/us)				
11 CASTS) 12 CASS 14 (CASTS) 15 CASTS	responsible state of the consolidated statement of the consolidated statement of this consolidated statement of the consolidat	reservable sub-views 12 (15,215) To (245) (15,47) To (16,347) The superveded 14 (10,215) The superveded 15 (10	to (13,55) 12 (24,55) 14 (23,259) 15 (23,259) 16 (23,259) 16 (23,259) 17 (24,547) 18 (24,547) 19 (24,547) 10 (24,	intervincente		(3,575)				
2 (245)	onts to expended (20.4) NA (20.2.790) NA (20.2.790) AGAIN AND (20.4.547) AND (20.4.547) The consolidated for Companies Act purposes and presents of revises includes the consolidated income and expenditure account along with movements in finds and losses. The consolidated materners of whites includes the consolidated income and expenditure account along with movements in finds and unrealized status and loose is presented in the consolidated statement of total	responded to the consolidated income and expenditure account is prepared for Companies Act purposes and percents not includes the consolidated income and expenditure and losses. The consolidated income and expenditure and losses. The consolidated income and expenditure account along with movements of nites includes the consolidated income and expenditure account along with movements in india and losses (as presented in the consolidated statement of rotal size and losses).	of CRAD (CRADO) 140 (CRADO) 1			(13.35)				
(067,537) H	repended (20.4) Special income and expenditure account is prepared for Companies Act purposes and presents in rises included income and obses. The consolidated statement of vites includes the consolidated income and expenditure account along with movements in finds and notes as and losses. The consolidated statement of includes the consolidated income and expenditure account along with movements in finds and more last and losses (as precented in the consolidated statement of trust.)	rependent (2012-740) TAST (2014-7) rependiture account is prepared for Companies Act purposes and presents not income, expenditure and realised gains and losses. The consolidated income and expenditure account along with movements of nites includes the consolidated income and expenditure account along with movements in finds and unrealized gains and losses (as presented in the consolidated statement of rotal into and losses).	to the consolidated income and expenditure account is prepared for Companies Act purposes and presents me, expenditure and realised gains and losses. The consolidated ratement of modes the consolidated income and expenditures account along with movements in formed in the consolidated statement of total losses (as presented in the consolidated statement of total losses).			(304)				
	rependiture) and expenditure account is prepared for Companies Act purposes and presents ross income, expenditure and easilized gains and loses. The consolidated statement of easile challed gains and loses. The consolidated attement of income and expenditure account along with movements in includes the consolidated income and expenditure account along with movements in include a sains and loses (as precented in the consolidated statement of trust.)	rependitures account is prepared for Companies Act purposes and presents not expenditure account is prepared for Companies Act purposes and presents of nites includes the comolidated income and expenditure account along with movements in finds and unrealized gains and losses (as presented in the consolidated statement of fotal nins and losses).	res and expenditure account is prepared for Companies Act purposes and presents me, expenditure and realised gains and losses. The consolidated ratement of toles the consolidated income and expenditures account along with movements in 4 unrealised gains and losses (as presented in the consolidated statement of total losses).			(114,347)				
1871	steed income, and expenditure account is prepared for Companies Act purposes and presents stooms, expenditure and realised gains and losses. The consolidated naturement of sinch closes the consolidated income and expenditure account along with movements in indicated sains and losses (as presented in the consolidated statement of trust.	sted income and expenditure account is prepared for Companies Act purposes and pretents ross income, expenditure and realised gains and losses. The consolidated materness of rities includes the connolidated income and expenditure account along with movements in funds and unrealized gains and losses (as presented in the consolidated statement of rotal sins and losses).	me and expenditure account is prepared for Companies. Act purposes and presents in cyclediture and realised gains and losses. The consolidated ratement of toles the consolidated income and expenditure account along with movements in 4 unrealized gains and losses (as presented in the consolidated statement of total losses).	penditure)	1,871	(2,414)				
recognized gains and losse).										
ains and loseci).										
pins and loses).										

流動資産総額は 58,939,000 ポンドであり、流動負債総額が 35,282,000 であるため、流動比率は 159% となり、非営利組織の運営する事業としては当面の資金的な不安はないと考えられる。また、当座比率も 107% ある。長期負債は、年金負債(Pension liabilities) 15,765,000 ポンドのみで、資産総額から負債総額を差し引いた純資産額は、205,646,000 ポンドとなっている。なお、年次報告書には親会社単体の貸借対照表(Parent charitable company balance

These financials 15 August 2014 These financials 15 August 2014 These financials 15 August 2014 These financials These financials These financials These financials The fin	Consolidated balance sheet as at 31 August 2014							
State Stat		Note				31 August 2014	25 August 2013	These financial statements
15 154,688 8,1519 154,427 155,285 155,427 155,285 155,427 155,285 155,427 155,285			Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds	Total Funds E'000	Trustees on 10 February 2015
State Stat	ced assets.							and were signed on its behalf to
14,4688 8,529 16,468 16,259 16,468 16,259 16,428 16,427 16,259 16,428 1	intangible fixed assets	102	116	4		21/6	679	5
15	Tangible fixed assets	g.	154,668	8,519		163,427	163,285	,
1,000,000,000,000,000,000,000,000,000,0	viertlage assets investments	20(0)	686'6	* *	28,425	26,425	9,919	
2,001 2,00	that formed assests		065,790	0.539	26,425	200,754	199,357	X.
2.00 2.00								SIMON ROBEY
12 12 12 12 12 12 12 12	productions in constantion		2.067		٠	2,081	2,675	Trustoe
1,440 1,44	Charles on proper and the	0.0	RTR			878	730	
25	Debtors amounts falling due after more than one vear	17			5,430	5,430	5,430	(
14,483 723 3,018 35,559 30,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,257 32,241 32,259 32,241 32,24	Debtors, amounts falling due within one wear	12	8.718	101		10,061	8/90/8	faller / homeron
righting class widthin one years 244 40,410 1,086 7,443 55,599 50,699 remote liabilities 112 7,204 112 2,504 17,704 17,704 age sensition liability 176,028 8,657 18,778 22,441 27,706 age sensition liability 779,028 8,657 38,726 22,441 27,706 nick control liability 779,028 8,657 38,726 22,441 27,706 nick control liability 779,028 8,657 38,726 22,441 27,706 nick control liability 100,000 100,000 100,000 100,000 100,000 nick control liability 25 3,628 3,528 20,00,27 nick control liability 25 179,000 100,000 100,000 nick control liability 25 179,000 100,000 100,000 nick control liability 25 179,000 100,000 100,000 100,000 nick control liability 25 26 26 </td <td>Cash at bank and in hand</td> <td></td> <td>34,935</td> <td>723</td> <td>2,013</td> <td>17,671</td> <td>32,257</td> <td>J</td>	Cash at bank and in hand		34,935	723	2,013	17,671	32,257	J
1,4,472 1,5,484			47,410	1,006	7,443	828'928	50,695	
1704 17064 17064 17064 17064 17064 17064 17064 17065 18,575 18,575 17061 17064 17065 18,575 18,575 18,575 17061 17064 17064 17064 17066	reditors: arrounts falling due within one year	7,	(54,772)	(969)	(142)	(282,282)	(32,991)	HII IAN METHERELL
TYP,028 8,857 35,756 221,411 217,051 TYP,028 8,657 35,726 221,411 217,051 TYP,028 8,657 35,726 221,411 217,051 TYP,028 8,657 35,726 703,648 200,721 TYP,028 1,657 1,572 1,572 1,572 TYP,028 1,657 1,572 1,572 1,572 TYP,028 1,572 1,572 1,572 TYP,028 1,572 1,572 TYP,028 1,572 1,572 TYP,	Net current assets		13,238	the	7,301	20,657	17,704	Trustee
TYPA,028	Fotal assets less current liabilities		179,028	8,657	33,726	221,411	277,061	Management of the All Street
25 3,638 - 19,726 200,272 25 3,638 - 19,726 200,646 200,272 25 178,600 - 19,600 174,143 26 178,600 - 19,600 174,143 27 178,600 - 19,600 174,143 28 178,600 - 19,600 174,143 29 178,600 - 19,600 174,143 20 178,600 -	set assets excluding pension liability		179,028	8,657	35,726	221,411	130,012	notes on pages 46 to 63 total ourt of these financial stateme
MAJ-265 14,557 14,556 204,646 20,5464 204,646 20,5464 204,646 20,5464 204,646 20,5464 204,646 204,64	Defined benefit pension scheme liability	92	(28,785)			(18,765)	(10,340)	
25 3,628 - 3,5	det assets including pension liability		163,263	759'8	33,726	205,646	206,721	
(d) 25 2,628 - 175,400 - 1	hends	1				****	Tane	
179,028 179,	Arrestricted general hands levelsforest destination function	a x	3,628			175,400	174.743	
29 (18,785) • • (18,785) 6. (18,785) 15. (18	100		179,02E			179,028	178249	
25 . 4,657 . 6,687 25 . 83,726 33,726 183,263 8,687 83,726 205,646	Investiticad penelon reserve	2	(18,765)	79	•	(15,765)	(10.340)	
25	Destricted funds	K		8,657		0,657	80,000	
183,263 8,887 13,728 205,646	Endowment fund	52	*		33,726	33,726	30,643	
	Total Funds		163,263		13,726	205,646	206.721	

sheet) (図表 10) も掲載されている.

④ 連結キャッシュフロー計算書 (Consolidated cash flow statement) (図表 11) 連結キャッシュフロー計算書は、間接法で作成されており、間接法で計算されて営業によるキャッシュ・イン・フロー (Cash inflow from operating activities) は、12,678,000 ポンドで

According to the section According to the se	
Unrestricted Funds Feat Funds Total Funds Total Funds Total Funds Total Funds Total Funds	
10 10 10 10 10 10 10 10	were approved by the board of Trustees on 10 February 2015
1	and were signed on its behalf by:
10 154,488 8,529 184,427 155 20 154,488 2,59 184,427 155 20 152,175 2,509 - 2,508 155 20 20 2,509 - 2,509 155 20 20 2,509 - 2,509 155 20 20 2,509 - 2,509 155 20 20 2,509 - 2,509 155 20 20 2,509 - 2,509 155 20 20 2,509 - 2,509 155 20 20 20 2,509 155 20 20 20 2,509 155 20 20 20 20 2,509 20 20 20 2,509 155 20 20 20 20 2,509 20 20 20 2,509 155 20 20 20 20 2,509 20 20 20 20 20 20 20	25
1 9,889 - 9,989 - 9,989 - 1	
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2,081 2,000	and the same of th
2,081 2,000 2,00	SIMON ROBEY
2,000 2,00	
23 8,844 377 8,8564 3 8,4442 377 8,8564 3 24 (34,003) (300) (34,109) (37,708 (37,908) (37,7	200
10 10 10 10 10 10 10 10	500
24 (24,002) (2506) (24,00) (27 (24,00)) (27	John / Johnson
24 (24,002) (300) (44,009) (37,78 12,487 (89) 12,78 184,482 8,440 18,412 198,412 6,480 (18,782) (18,412 186,217 8,480 (17,788) (18,412 25 3,480 - 3,480	フ
12,867 (260) 12,778 (260) (2778 (2678) (267	
79 (18,745) - (18,745) (17,7487) (17	JULIAN METHERELL
70 (18,745) • (18,745) (17,7457) (17	
ability 177,667 8,490 177,667 8	(940)
25 AMO - GUAR - SELECT - SELEC	
25 101,772 - 101,772	part of these financial statements. 785
	3516
Unrestricted funds before pension reserve 194,992 - 194,992 193.501	3301
29 (15,765) - (15,765) (0,340)	340)
Pastricted Annth 25 - 8,450 8,450 73954	1954
Total Charity Funds 177,667 190,915	COSE

ある. さらなる資金源泉としては、ファイナンス・リース取引を含む利子収入である投資と財務からのキャッシュ・イン・フローが 1,428,000 ポンドある。キャッシュ・アウト・フローの主なものは、資本的支出(Capital expenditure)8,753,000 ポンドで、その内訳は有形固定資産投資(Capital expenditure on tangible assets)6,780,000 ポンド,無形固定資産投資(Capital expenditure on intangible assets)1,973,000 ポンドである。2014 年度のフリー・キャッシュ・

	32 Week Period Ended 25 August 2013 E0000	6.411	1240	(8209)	(2000)		25 August 2015 #1000	(20082)	009'01	85	31,739	32257		
	53 Week Period Ended 31 August 2014 £'000	12,678	1,428	(8,753)	1,014	10	31 August 2014 81000	Non	(5,600)	5,414	32,287	37,671		
	Note	90	3)(8)	17(b) 17(c)	i i	net fund	Note	£	B			R		
Consolidated cash flow statement for the 53 week period ended 31 August 2014		Cash inflow from operating activities	Return on investments and servicing of finance	Capital expenditure Net disposal/(purchase) of investments	remagnimen, or upon resources. (Decrease)/Increase In ret cash (excluding liquid resources) in the period	Reconciliation of net cash flow to movement in net funds for the 53 week brind ended 31 Aurust 2014		(Decreases)/Increase in net cash (encluding limite resources)	(Decrease)/Increase in liquid resources	Movement in net funds in the period	Net funds at 25 August 2013	Net funds at 31 August 2014	Notes on pages 46 to 63 form part of these financial statements.	

フローは、11,014,000 ポンドあり、現金資金管理については問題がないといえる $^{23)}$.

²³⁾ Ibid., p.63.

2.3 小括

ROH は、非営利団体を運営主体とする 2006 年の会社法に規定された劇場である。したがって、原則的には経済資源の有効活用を念頭に置いた、入場料収入や商業的取引をベースとする運営が展開されている。運営組織は、理事会を中心とした独立性の高い 4 部門と管理部門で構成され、それぞれが有効に機能している。ロイヤル・バレエ・ディレクターやロイヤル・オペラ・ディレクターなどの権限が明確で、かなりの裁量権が与えられている。この点は一般企業と異なる点である。

また、ROH の組織運営の管理部門において、重要な役割を果たしているのが、開発委員会と教育委員会である。特に教育委員会には22名の専従スタッフがおり、オペラやバレエに関する教室を毎年多数開催し、2014年は3,986,000ポンドの費用が支出されている。このような活動は将来に向けた市場の維持と拡大に寄与するもので、入場料収入や商業的取引を基盤とするようなROHを含む同種の劇場にとって非常に重要な意味を持っている。

また、イギリスにおける劇場等の運営にとって、芸術評議会の存在が非常に重要であることが確認された。芸術評議会は官・民の中間的な組織で、この位置づけが、劇場における公共性と経済性のバランスを保つ重要なファクターとして機能している点は、注目すべき点である。日本にこのROHの運営モデルを導入すると仮定した場合、芸術評議会のような組織を制度の中に作り込めるかが鍵となる。

BRITISH MUSEUM ACT 1963

1963 CHAPTER 24

An Act to alter the composition of the Trustees of the British Museum, to provide for the separation from the British Museum of the British Museum (Natural History), to make new provision with respect to the regulation of the two Museums and their collections in place of that made by the British Museum Act 1753 and enactments amending or supplementing that Act, and for purposes connected with the matters aforesaid.

Royal Assent 10th July 1963

BE IT ENACTED by the Queen-s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:-

1. Altered composition of British Museum Trustees

- (1) From the commencement of this Act, the body known as the Trustees of the British Museum shall continue to exist as a body corporate, with perpetual succession and a common seal, having the general management and control of the British Museum, but shall consist of twenty-five persons appointed as follows, that is to say -
 - (a) one appointed by Her Majesty;
 - (b) fifteen appointed by the Prime Minister;
 - (c) four appointed by [the Secretary of State] on the nominations of the Presidents of the Royal Society, the Royal Academy, the British Academy and the Society of Antiquaries of London respectively; and
 - (d) five appointed by the Trustees of the British Museum.
- (2) The provisions of the First Schedule of this Act shall have effect with respect to the tenure of office and proceedings of the Trustees.

Annotations

Sub-s (1): in para (c), reference to Athe Secretary of State@ substituted by

virtue of the Transfer of Functions (National Heritage) Order 1992, SI 1992/1311. Art 3(1), Sch 1, Part 1 (superseding earlier amendments).

2 General powers of Trustees

The Trustees of the British Museum shall have power, subject to the restrictions imposed on them by virtue of any enactment (whether contained in this Act or not), to enter into contracts and other agreements, to acquire and hold and land and other property, and to do all other things that appear to them necessary or expedient for the purposes of their functions.

3 Keeping and inspection of collections

- (1) Subject to the provisions of this Act, it shall be the duty of the Trustees of the British Museum to keep the objects comprised in the collections of the Museum within the authorised repositories of the Museum, except in so far as they may consider it expedient to remove them temporarily for any purpose connected with the administration of the Museum and the care of its collections.
- (2) Where it appears to the Trustee that any such objects cannot conveniently be kept within the authorised repositories, they may store them at other premises in Great Britain if satisfied that they can be stored in those premises without detriment to the purposes of the Museum.
- (3) It shall be the duty of the Trustees to secure, so far as appears to them to be practicable, that the objects comprised in the collections of the Museum (including objects stored under the preceding subsection) are, when required for inspection by members of the public, made available in one or other of the authorised repositories under such conditions as the Trustees think fit to impose for preserving the safety of the collections and ensuring the proper administration of the Museum.
- (4) Objects vested in the Trustees as part of the collections of the Museum shall not be disposed of by them otherwise than under section 5 or 9 of this Act [or section 6 of the Museums and Galleries Act 1992].

Annotations

Sub-s (4): words in square brackets added by the Museums and Galleries Act 1992, s 11(2), Sch 8, para 5.

4 Lending of objects

The Trustees of the British museum may lend for public exhibition

(whether in the United Kingdom or elsewhere) any object comprised in the collections of the Museum:

Provided that in deciding whether or not to lend any such object, and in determining the time for which, and the conditions subject to which, any such objects is to be lent, the Trustees shall have regard to the interests of students and other persons visiting the Museum, to the physical condition and degree of rarity of the object in question, and to any risks to which it is likely to be exposed.

5 Disposal of objects

- (1) The Trustees of the British Museum may sell, exchange, give away or otherwise dispose of any object vested in them and comprised in their collection if -
 - (a) the object is duplicate of another object, or
 - (b) the object appears to the Trustees to have been made not earlier than the year 1850, and substantially consists of printed matter of which a copy made by photography or a process akin to photography is held by the Trustees, or
 - (c) in the opinion of the Trustees the object is unfit to be retained in the collections of the Museum and can be disposed of without detriment to the interests of students:

Provided that where an object has become vested in the Trustees by virtue of a gift or bequest the powers conferred by this subsection shall not be exercisable as respects that object in a manner inconsistent with any condition attached to the gift or bequest.

- (2) The Trustees may destroy or otherwise dispose of any object vested in them and comprised in their collections if satisfied that it has become useless for the purposes of the Museum by reason of damage, physical deterioration, or infestation by destructive organisms.
- (3) Money accruing to the Trustees by virtue of an exercise of the powers conferred by this section [or section 6 of the Museums and Galleries Act 1992] shall be laid out by them in the purchase of objects to be added to the collections of the Museum.

Annotations

Sub-s (3): words in square brackets inserted by the Museums and Galleries

Act 1992, s 11(2), Sch 8, para 5.

6 Staff

- (1) There shall be a Director of the British Museum, who shall be a person appointed by the Trustees with approval of the Prime Minister and shall hold office on such terms and subject to such conditions as the Treasury may direct, and who shall be responsible to the Trustees for the care of all property in their possession and for the general administration of the Museum.
- (2) The Trustees may, subject to the consent of the Treasury as to numbers and conditions of service, appoint such other officers and servants as the Trustees think fit; and there shall be paid to the Director and to officers and servants so appointed such salaries, allowances and other remuneration as the Treasury may determine.
- (3) ...

Annotations

Sub-s (3): repealed by the Superannuation Act 1965, s 104(2), Sch 11.

7 Reports by Trustees

The Trustees of the British Museum shall within three years after the commencement of this Act and subsequently at intervals of not more than three years prepare and lay before each House of Parliament a report on the Museum.

8 Separation of Natural History Museum

- (1) There shall be a body corporate, with perpetual succession and a common seal, known as the Trustees of the [Natural History Museum] and hereafter in this Act referred to as Athe Natural History Trustees®, which from the commencement of this Act shall have the general management and control of the [Natural History Museum]; and on that commencement the functions with respect to that Museum of the Trustees of the British Museum shall cease.
- (2) The Natural History Trustees shall consist of twelve persons appointed as follows, that is to say -
 - (a) eight appointed by the Prime Minister;
 - (b) one appointed [by [the Secretary of State] on] the nomination

of the President of the Royal Society; and

- (c) three appointed by the Natural History Trustees.
- (3) Sections 2 to 7 of this Act and the First Schedule thereto shall apply in relation to the [Natural History Museum] and the Trustees thereof as they apply in relation to the British Museum and the Trustees thereof, but with the following adaptations, that is to say -
 - (a) section 4 shall apply as if, after the words Amay lend for public exhibition@ there were inserted the words Aor research@;
 - (b) the First Schedule shall apply as if in paragraph 4 (which specifies the quorum at meetings) the word Afour@ were substituted for the word Asix@.
- (4) The Second Schedule to this Act shall have effect in relation to transitional matters arising in consequence of the enactment of this section.

Annotations

Sub-ss (1), (3): words in square brackets substituted by the Museums and Galleries Act 1992, s 11(2), Sch 8, para 1(3)(a).

Sub-s (2): first words in (outer) square brackets substituted by SI 1988/1836, art 2(2); words Athe Secretary of State@substituted by virtue of the Transfer of Functions (National Heritage) Order 1992, SI 1992/1311, art 3(1), Sch 1, Part 1.

9 Transfers to other institutions

- (1) Any movable property vested in the Trustees of either Museum may be transferred by them to the Trustee of the other Museum, ...
- (2) ...

Annotations

Sub-s (1): words omitted repealed by the Museums and Galleries Act 1992, s 11(3), Sch 9 (superseding earlier amendment).

Sub-s (2): repealed by the Museums and Galleries Act 1992, s 11(3), Sch 9.

10 Authorised repositories

- (1) The buildings for the time being occupying the sites described in Parts I and II of the Third Schedule to this Act shall be the authorised repositories for the collections of the British Museum and the [Natural History Museum] respectively.
- (2) [The Secretary of State] may], with the agreement of the Trustees concerned, by order amend the said Schedule by adding a reference to a further site, or deleting the reference to the whole or any part of a site, or altering the description of a site: and anu such order shall be made by a statutory instrument, and shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) A building or site vested in the Trustees of either Museum, being an authorised repository or the site of an authorised repository, shall not be sold or otherwise disposed of by them.

Annotations

Sub-s (1): words in square brackets substituted by the Museums and Galleries Act 1992, s 11(2), Sch 8, para 1(3)(a).

Sub-s (2): first words in (outer) square brackets substituted by SI 1988/1836, art 2(2); words AThe Secretary of State@substituted by virtue of the Transfer of Functions (National Heritage) Order 1992, SI 1992/1311, art 3(1), Sch 1, Part 1.

- 11 (Inserts 2A in the British Museum (Purchase of Land) Act 1984 (an enactment of local application).)
- 12 (Repealed by the Museums and Galleries Act 1992, s 11(3), Sch 9.)
- 13 Short title, commencement, transitional provisions and repeals
- (1) This Act may be cited as the British Museum Act 1963.
- (2) Subject to the following subsection, this Act shall come into operation on such day as the Treasury may by order may statutory instrument appoint.
- (3)-(5) ...
- (6) Bylaws, ordinance, statutes or rules in force immediately before the commencement of this Act under section 14 or 15 of the British Museum Act 1753 shall not be invalidated by the repeal of that Act but shall have effect in relation to each Museum, with such modifications as may be

necessary in consequence of the provisions of this Act, as if they were rules made by the Trustees of that Museum under paragraph 5 of the First Schedule to this Act.

Annotations

Sub-s (3): repealed by the Statute Law (Repeals) Act 1978.

Sub-s (4): repealed by the Superannuation Act 1965, s 104(2), Sch 11.

Sub-s (5): repealed by the Statute Law (Repeals) Act 1974.

FIRST SCHEDULE Tenure of Office and Proceedings of Trustees

Sections 1, 8

- 1. Each trustees shall hold office for such period as is specified in the instrument by which he is appointed, but that period shall not exceed ten years, or five years in the case of a person whose appointment takes effect at or within twelve months after the end of any period for which he was previously appointed a trustee of the Museum under this Act.
- 2. A trustee may resign his office by notice in writing served on the person or body who appointed him.
- 3. The functions of the Trustees may be exercised notwithstanding vacancies in their number.
- 4. The quorum at meetings of the Trustees shall be six.
- 5. The Trustees may make rules for regulating their proceedings and for other matters relevant to the exercise of their functions.

SECOND SCHEDULE

Transitional Provisions as to Separation of Natural History Museum
Section 8

- 1(1) The following property shall vest at the commencement of this Act in the National History Trustees, that is to say -
 - (a) the objects vested immediately before that commencement in the Trustees of the British Museum and comprised in the

collections of the British Museum (Natural History); and

- (b) the lands and buildings at Tring referred to in the British Museum Act 1938.
- (2) Such of the said objects as became vested in the Trustees of the British Museum by virtue of a gift or bequest shall be treated for the purposes of this Act as vested in the Natural History Trustees by virtue of a like gift or bequest.

2,3

4. Subject to the provisions of this Act, all matters and things having effect in relation to the British Museum (Natural History) immediately before the commencement of this Act shall continue as nearly as may be to have effect in relation to [the Natural History Museum] thereafter.

Annotations

Para 2, 3: repealed by the Museums and Galleries Act 1992, s 11 (3), Sch 9.

Para 4: words in square brackets substituted by the Museums and Galleries Act 1992, s 11(2), Sch 8, para 1(3)(b).

THIRD SCHEDULE Sites of Authorised Repositories

Section 10

PART 1 BRITISH MUSEUM

- 1. So much of the site in London bounded by Great Russell Street, Bloomsbury Street, Bedford Square, Montague Place, Russell Square and Montague Street as was occupied at the commencement of this Act for the purposes of the British Museum.
- 2. ...
- [3. No 6 Burlington Gardens, London W1.
- 4. Nos 38/56 inclusive (even numbers only) Orsman Road, London N1.
- 5. The former Post Office Savings Bank Building, Blythe Road, London W14 together with the outbuildings in its grounds.]
- [6. No 23 Blythe Road, London W14.]

7.8. ...

Annotations

Paras 2-5, 7 as originally enacted repealed by SI 1973/1126.

Paras 3-5: added by SI 1984/1181, art 2, Sch 1.

Para 6: original para 6 repealed by SI 1984/1181, art 3, Sch 2; para 6 in square brackets added by SI 1995/1124, art 2.

Para 8: repealed by SI 1984/1181, art 3, Sch 2.

PART II BRITISH MUSEUM (NATURAL HISTORY)

- [1. The site in London bounded by Queen-s Gate, Cromwell Road, Exhibition Road, and the premises of the Science Museum.]
- 2. The site in Tring Lying to the east of Akeman Street and to the north of Park Street occupied at the commencement of this Act for the purposes

of the British Museum (Natural History).

- [3. The site in Trying lying to the West of Akeman Street known as 67 to 69 Akeman Street.]
- [4. The site in Wandsworth known as 75 Kimber Road SW18 4NX.]

Annotations

Para 1: substituted by SI 1985/462, art 2.

Para 3: added by SI 1982/1238, art 2.

Para 4: added by SI 1982/1238, art 2; subsequently substituted by SI 1995/654, art 2.

THIRD SCHEDULE

(Repealed by the Statue Law (Repeals) Act 1974.)