

EALING YOUTH ORCHESTRA
A Company Limited by Guarantee

Charity Registration No. 1067041
Company Registered in England No. 03454059

Report and Unaudited Financial Statements
30 September 2020

Ealing Youth Orchestra

Status: Company Limited by Guarantee No.03454059
Charity Registration No.: 1067041
The Company's governing document is its Memorandum and Articles of Association dated 20 October 1997

Registered Office: 25 Curzon Road, London , W5 1NE

Trustees: Josephine Abbott
Janet Bennett
Christopher Brown (resigned 6 March 2020)
Conor Curran
Simeon Gann (resigned 6 March 2020)
James Harvey
Joanna Harvey
Kate Hyams (Chair)
Bruce King (appointed 06 March 2020)
Jane Laddiman
Dorota Napierala (resigned 6 March 2020)
Swapna Prasadam
Abigail Papadopoulos (appointed 06 March 2020)
Richard Thomas
Mike Watts (appointed 06 March 2020)

Secretary Abigail Papadopoulos (appointed 06 March 2020)
Dorota Napierala (resigned 6 March 2020)

Independent examiner: Shruti Soni FCCA FCIE
Shruti Soni Ltd
Chartered Certified Accountants
117a St. John's Hill, Sevenoaks TN13 3PE

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

The trustees present their report and the financial statements for the year ended 30 September 2020. This is also a Directors' Report required by sec 417 of the Companies Act 2006 and all trustees are directors.

This Trustees Report and the associated Financial Statements have been prepared in accordance with guidance for preparing Charity Accounts and Reports presented in "Accounting and Reporting by Charities: Statement of Recommended Practice" and are therefore in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2015) – (Charities SORP FRS 102) together with The Companies Act 2006.

Charitable company information

Ealing Youth Orchestra (also known as "The Company" or "EYO") is a company limited by guarantee and has no share capital. Each member's liability, in the event of EYO being wound up, is limited to £10 while he or she is a member or within one year after he or she ceases to be a member. It is governed by its Memorandum and Articles of Association dated 20th October 1997. It is registered as a charity with the Charity Commission.

Reference and Administrative Details

The reference and administrative details are shown in the company information on page 1

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the whole or part of year and since 1st October 2019 are listed on page 1.

Structure, Governance and Management

Recruitment and appointment of trustees

As set out in the Articles of Association the trustees are appointed at a meeting of trustees and ratified by ordinary resolution at Annual General Meetings. The number of trustees is to be no less than three but it is not subject to any maximum. The trustees retire by rotation, the first being those who have been longest in office since their last appointment or re-appointment. Retiring trustees are eligible for re-appointment.

New trustees are chosen having regard to any specialist skills needed, and for the broader management contribution that they can make to the charity.

In 2020 Chris Brown retired as chair of EYO after 8 years. Kate Hyams has been appointed as chair for the next phase of EYO's development.

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

Induction and training of new trustees

New trustees are briefed by the Chairman on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the function of the committee and the decision making processes. They are provided with recent financial statements of the charity.

Organisation

The board of trustees administers the charity. The board may delegate certain practical matters to the management committee, upon which individuals who are not trustees are invited to serve. The committee reports back to the board. The charity does not have any employees.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage the exposure to major risks. A continuous programme of risk assessment is undertaken.

The trustees consider the key risk to the charity is the safeguarding of young people. A new safeguarding policy was adopted during the financial year. Two of the trustees have taken on the roles of Safeguarding Officer and Deputy Safeguarding Officer. DBS checks are carried out on trustees, volunteers and external parties that are closely involved in charity activities that put them into direct contact with the young people. The safeguarding policy will be reviewed annually.

In addition, the trustees consider the summer tour to be a major financial risk. They have taken extra care and prepared a security protocol for players including details of emergency contacts and meeting points in the event of becoming separated or there being no phone signal, and there is also a crisis management plan in place. Furthermore, an enhanced travel insurance policy has been negotiated to provide cancellation cover and/or repatriation services in the event of FCO advice not to travel to, or remain in, the tour location, plus daily security updates during the tour period.

The COVID-19 pandemic is adversely affecting and is expected to continue to adversely affect the charity's activities, rehearsals, concerts, revenues and prospects. The trustees have taken mitigating action to offer the players the ability to rehearse safely, remotely via videoconferencing, or in person but socially distanced. Due to the existing reserves and the support in the amended arrangements, the trustees do not expect a significant impact on the financial condition of the charity in the short term.

Objectives and Activities

The charity's objectives are to advance education in the art and science of music by establishing and operating an orchestra for the public performance of music by young persons in West London, and in particular but not exclusively the advancement of education in instrumental playing and ensemble and orchestral training in the London Borough of Ealing.

Its principal activities are thus: the provision of facilities for rehearsing for the young players, the staging of musical performances accessible to the general public and the organising of an annual tour.

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

Achievements and Performance – Chair's Update

The run up to the Autumn Concert in November 2019 saw the start of my shadowing the then Chair, Chris Brown, with a view to my taking over the role. Following the departure of Simeon Gann, this was the first concert organised by our new Operations Managers, Mike Watts and Sonia Argaud. Their attention to detail, competent administration and excellent communication skills meant that this was a very smooth operation. The concert took place at St Martin's Church and we were delighted to welcome back talented alumnus, Patrick Wilson, performing the Aruntunian Trumpet Concerto with which he had won the EYO Concertathon in 2017. The orchestra also performed César Franck's Symphony in D and Chabrier's España.

EYO's annual appearance in the prestigious Ealing Music and Film Festival represented yet another memorable and ambitious undertaking. We were honoured to be joined again by members of the celebrated London Mozart Players who provided mentoring support to our players and enabled them, in conjunction with Leon's superb musical guidance, to tackle the monumental Rachmaninov's Symphony No 2, a work way beyond the abilities of most local youth orchestras. Another highlight of the programme was BBC Young Musician Finalist 2018, Rob Burton, playing Paul Creston's Saxophone Concerto. This rare treat was greeted with much enthusiasm by all. The Annual EMFF remains one of the most worthwhile and popular things we undertake.

March 6th 2020 saw our AGM and the official handover of Chair from Chris Brown to myself. Chris had served EYO with hard work and dedication for seven years and his leaving was a huge wrench. The speeches and tributes to him were moving and well deserved. I would personally like to thank Chris for the encouragement, help and support he has shown me as a friend and mentor. After speeches, gifts and the official handover, we celebrated in true EYO style with fizz and a fabulous cake made by my EYO parent, Babette Standen.

Unfortunately, the dark clouds of Covid-19 were already upon us and within days of my taking over as Chair transmission rates were rising exponentially and the country was spiralling into crisis. Although schools remained open, I strongly felt that EYO, as a non-essential activity, should close – this was a difficult decision and a very stressful time and I am very grateful to the support shown to me by my Trustees. The national lockdown imposed a few weeks later meant that we were unable to return after the Easter holiday and our Concertathon, much to everyone's dismay, had had to be cancelled. Thanks to the hard work of Conor Curran, our resident technology expert, we set ourselves up to rehearse online using GoogleMeet. Leon conducted to a streamed recording whilst members of the orchestra played along at home. It was very important to us to stay together as a community of musicians and friends and the Friday night rehearsals provided some musical distraction from the pressures we all faced. We used this period to learn some wonderful new repertoire – Sibelius Symphony No 2 and John Williams's Star Was Suite which we used for some typical EYO end of term dressing up fun.

Of course, our summer concert and the Roadshow, our annual outreach project, could not take place. We also had to cancel our summer tour to Rouen. EYO tours have become highly successful and valued events and it was a great disappointment, but inevitable, that it could not happen. Another source of sadness was the prospect of not being able to say goodbye to our cohort of leavers at the traditional post-tour concert but happily we improvised a socially distanced gathering in Walpole Park with pizza and prosecco which was a really lovely evening.

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

During the summer, a lot of work had been done to devise a stringent Covid-19 Risk Assessment and attendant Standard Operating Procedures which enabled us to resume live rehearsals in September following revised government guidelines on amateur music making. We operated in a small group format of two String Orchestras and a Wind Orchestra for the wind, brass and percussion and we were delighted that the talented Stephen O'Regan joined us to conduct the Wind Orchestra. The three orchestras rehearsed at different, staggered times with social distancing, mask-wearing and a rigorous cleaning schedule staffed by volunteer parents.

We had a very successful auditions process, run with her customary efficiency by Trustee Jan MacDonald. In person, socially distanced auditions in early September resulted in thirty-four new members joining us – a delightfully healthy level of recruitment.

As Chair new to the role and in such unprecedented times, I am grateful for the support I have received from players, parents and my dedicated team of Trustees. Treasurer, James Harvey, and Company Secretary, Abigail Papadopolous, have ably steered me through financial and administrative processes and my Deputy Chair, Janey Laddiman, has worked tirelessly alongside me to provide immense support and play a huge role in the smooth running of the organisation. As always, the orchestra is hugely indebted to our superb Musical Director, Leon Gee. The standard of playing he enables the players to deliver is consistently of an exceptionally high standard. They, and indeed all of us, are extremely fortunate to have the experience of working at such a high level of excellence both in terms of musical and personal development.

Public benefit

In shaping their objectives and planning the activities for the year, the trustees have continued to comply with the duty in section 17 of the Charities Act 2011 to consider the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities operating for the advancement of the arts. The orchestra relies on income from subscriptions and concerts to cover its operating costs. In setting the prices of tickets the trustees gave careful consideration to the accessibility of the concerts to members of the public on low incomes. Concessions are available to students and pensioners. Children under 12 years of age attend free of charge. Players' annual subscriptions are kept at a very reasonable level. The Orchestra's 50th Anniversary celebrations provided the ideal opportunity to establish a bursary fund to make EYO fully accessible to talented young people to ensure that no young person would be denied access on financial grounds. At the trustees' discretion, a bursary may be awarded towards a membership subscription as well as for the summer tour. The trustees have made sure that information about the availability of bursaries is communicated clearly to current and new players through the EYO website, publicity material and application forms and as a result 10 bursary awards were made in the year under review. To further ensure access to young people of all backgrounds, EYO also runs an annual outreach programme to local schools with the aim of creating interest in classical music and encouraging uptake of musical instruments.

Managing risk of harm

In carrying out the charity's purpose to achieve public benefit the trustees have managed risk of detriment or harm to the charity's beneficiaries or to the public in general (which they feel is minimal). This has been

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

Achievements and Performance – Chair's Update

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Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

Financial Review

Transactions and financial position

Charity's total income during 2019/20 fell to £28,755 from £90,808 in 2018/19. Expenditure decreased during 2019/20 to £32,183 from £104,967 in 2018/19 mainly due to the impact of Corona. For 2019/20 there was a net decrease in reserves of £3,428 as compared to a net decrease in 2018/19 of £14,159.

Reserves Policy

The orchestra has total unrestricted reserves of £92,812 (2019: £96,240) made up of General funds of £73,357 (2019: £76,557) and designated funds of £19,455 (2019: £19,683). The charity believes that it is prudent to accumulate modest reserves to enable it to bridge any funding gaps which may emerge between spending on venues and concerts and receiving income through membership subscriptions. It is also the current plan of the Trustees to build up sufficient funds to provide professional administrative support to relieve pressure on the Chair of the organisation, who currently also acts as general manager. It is felt that this will only have a chance of being successful if sufficient resources exist to fund such a role for a minimum period of three years. The trustees' policy is further to review the adequacy of reserves against the resources available to it and likely future expenditure patterns.

Going Concern

The trustees believe that preparing the financial statements on the going concern basis is appropriate. The trustees have assessed the potential impact of COVID-19 has had on liquidity, performance and financial position of the charity for at least 12 months from the date at which the financial statements have been signed.

The charity has net current assets of £92,725 and net assets of £92,812 and can therefore meet its short term and long-term obligations as they fall due. After making enquires, the trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for at least 12 months from the date of signing the financial statements.

Plans for Future Periods

The trustees intend to continue the activities as set out above in the forthcoming years. It is hoped that in 2021 the process of converting EYO, which is currently a charity and company limited by guarantee, to a charitable incorporated organisation (CIO) will be completed. This will provide an opportunity to update the EYO governing document and to simplify annual reporting in the future.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Ealing Youth Orchestra

Trustees' Report for the year ended 30 September 2020

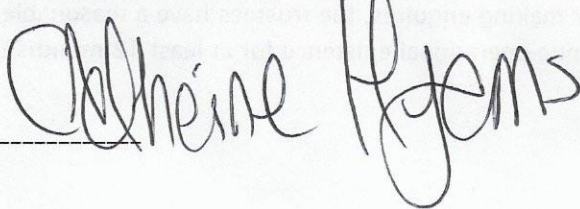
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the trustees:


Name :

Trustee

Date: 25/06/2021

Independent Examiner's Report to the Trustees of Ealing Youth Orchestra

I report on the financial statements of the company for the year ended 30 September 2020 as set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shruti Soni FCCA FCIE

Shruti Soni Ltd • Chartered Certified Accountants
117A St Johns Hill, Sevenoaks TN13 3PL

Date:

Ealing Youth Orchestra

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	4,548	–	4,548	9,539	–	9,539
Charitable activities							
Orchestral Performances	3	24,037	–	24,037	80,604	–	80,604
Other trading activities	4	170	–	170	566	–	566
Investments – bank interest			–	–	99	–	99
Total income		28,755	–	28,755	90,808	–	90,808
Expenditure on:							
Raising funds	5	250	–	250	2,658	–	2,658
Charitable activities							
Orchestral Performances		31,933	–	31,933	101,295	1,014	102,309
Total expenditure		32,183	–	32,183	103,953	1,014	104,967
Net income / (expenditure) for the year		(3,428)	–	(3,428)	(13,145)	(1,014)	(14,159)
Transfers between funds		–	–	–	–	–	–
Net movement in funds		(3,428)	–	(3,428)	(13,145)	(1,014)	(14,159)
Reconciliation of funds:							
Total funds brought forward		96,240		96,240	109,385	1,014	110,399
Total funds carried forward	12	92,812	–	92,812	96,240	–	96,240

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

Ealing Youth Orchestra

Company no. 03454059

Balance sheet

As at 30 September 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	8		87		696
			<u>87</u>		<u>696</u>
Current assets:					
Debtors	9	4,440		4,250	
Cash at bank and in hand		<u>90,040</u>		<u>93,314</u>	
		94,480		97,564	
Liabilities:					
Creditors: amounts falling due within one year	10	<u>1,755</u>		<u>2,020</u>	
Net current assets / (liabilities)			<u>92,725</u>		<u>95,544</u>
Total assets less current liabilities			<u>92,812</u>		<u>96,240</u>
Total net assets / (liabilities)			<u>92,812</u>		<u>96,240</u>
The funds of the charity:	11				
Restricted income funds			-		
Unrestricted income funds:					
Designated funds		19,455		19,683	
General funds		<u>73,357</u>		<u>76,557</u>	
Total unrestricted funds			<u>92,812</u>		<u>96,240</u>
Total charity funds	12		<u>92,812</u>		<u>96,240</u>

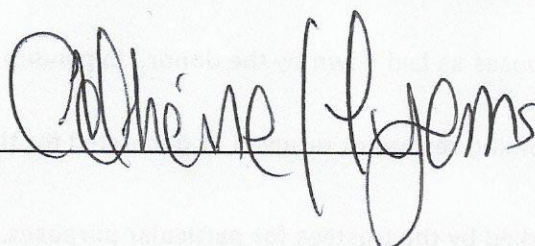
For the year ending 30 September 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), were approved by the Board on 17th MAY 2021 and signed on its behalf by:

Trustee
Name



Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ealing Youth Orchestra is a charitable company limited by guarantee registered in England with registration number 03454059. The accounts are presented in GBP rounded to £1.

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

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

No key judgements that the charitable company has made, have a significant effect on the accounts include.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

1 Accounting policies (continued)

h) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of operating an orchestra for the public performance of music by young persons and related charitable activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis which are an estimate, based on staff time, of the amount attributable to each activity.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|---------------------|---------------------------|
| • Musical equipment | 4 years (25% on the cost) |
|---------------------|---------------------------|

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 total Total £	2019 Total £
Friends Donations	4,548	-	4,548	3934
Fiona Thomas	-	-	-	200
Gift aid	-	-	-	5405
	<u>4,548</u>	<u>-</u>	<u>4,548</u>	<u>9,539</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Orchestral Performances				
Subscriptions	18,483	-	18,483	23,058
Tour Income	3,224	-	3,224	47,346
Concert Income	2,159	-	2,159	10,145
Other Income	172	-	172	55
	<u>24,037</u>	<u>-</u>	<u>24,037</u>	<u>80,604</u>
Total income from charitable activities				

All income in the year 2019 is unrestricted

4 Income from other trading activities (to raise funds)

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Bar Income & CD Sales	170	-	170	566
	<u>170</u>	<u>-</u>	<u>170</u>	<u>566</u>

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

5 Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2020 Total £
Tour Cost	-	3,447	-	3,447
Concert Cost	-	3,879	-	3,879
Social Activities	250	1,638	-	1,888
Instrument, music and venue hire	-	6,174	-	6,174
Travelling costs	-	13,007	-	13,007
Bank charges and sundry	-	-	1,095	1,095
IT costs	-	-	454	454
Depreciation	-	-	609	609
Independent Examination	-	-	1,380	1,380
Bad debts	-	-	250	250
	250	28,145	3,788	32,183
Support costs	-	3,788	- 3,788	-
Total expenditure 2020	250	31,933	-	32,183
Total expenditure 2019	2,658	102,309	-	104,967

	Cost of raising funds £	Charitable activities £	Support costs £	2019 Total £
Bar Cost	872	-	-	872
Publicity & Advertisement	1,786	-	-	1,786
Tour Cost	-	49,457	-	49,457
Music Commission	-	10,000	-	10,000
Concert Cost	-	8,197	-	8,197
Social Activities	-	1,882	-	1,882
Instrument, music and venue hire	-	9,230	-	9,230
Travelling costs	-	15,881	-	15,881
Bursaries Awarded	-	2,174	-	2,174
Bank charges and sundry	-	-	2,267	2,267
IT costs	-	-	347	347
Insurance	-	-	613	613
Depreciation	-	-	1,061	1,061
Independent Examination	-	-	1,200	1,200
	2,658	96,821	5,488	104,967
Support costs	-	5,488	- 5,488	-
Total expenditure 2019	2,658	102,309	-	104,967

Of the total expenditure, £32,933 was unrestricted (2019: £103,953) and nil (2019: £1,014) was restricted.

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

8 Tangible fixed assets

	Musical Equipment £	Total £
Cost or valuation		
At the start of the year	16,751	16,751
At the end of the year	16,751	16,751
Depreciation		
At the start of the year	16,055	16,055
Charge for the year	609	609
At the end of the year	16,664	16,664
Net book value		
At the end of the year	87	87
At the start of the year	696	696
All of the above assets are used for charitable purposes.		

9 Debtors

	2020 £	2019 £
Other debtors	4,440	4,250
	4,440	4,250

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,755	2,020
	1,755	2,020

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

11 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	87	–	–	87
Net current assets	73,270	19,455	–	92,725
Net assets at 30 September 2020	73,357	19,455	–	92,812

Analysis of net assets between funds

	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	696	–	–	696
Net current assets	75,861	19,683	–	95,544
Net assets at 30 September 2019	76,557	19,683	–	96,240

12 Movements in funds

	At 1 October 2019 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 30 September 2020
Unrestricted funds:					
Designated funds:					
John Railton Bursary	2,652	–	(228)	–	2,424
Instrument Fund	5,000	–	–	–	5,000
Else & Leonard Cross Charitable	3,796	–	–	–	3,796
Fiona Thomas Fund	8,235	–	–	–	8,235
Total designated funds	19,683	–	(228)	–	19,455
General funds	76,557	28,755	(31,955)	–	73,357
Total unrestricted funds	96,240	28,755	(32,183)	–	92,812
Total funds	96,240	28,755	(32,183)	–	92,812

Ealing Youth Orchestra

Notes to the financial statements

For the year ended 30 September 2020

12 Movements in funds (continued)

	At 1 October 2018 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 30 September 2019 £
Restricted funds:					
John Railton Bursary Income Fund	1,014		(1,014)		-
Total restricted funds	1,014		(1,014)		-
Unrestricted funds:					
Designated funds:					
John Railton Bursary	2,652	-	-	-	2,652
Instrument Fund	5,000	-	-	-	5,000
Else & Leonard Cross Charitable Trust	13,796	-	(10,000)	-	3,796
Fiona Thomas Fund	9,195	200	(1,160)	-	8,235
Total designated funds	30,643	200	(11,160)	-	19,683
General funds	78,742	90,608	(92,793)	-	76,557
Total unrestricted funds	109,385	90,808	(103,953)	-	96,240
Total funds	110,399	90,808	(104,967)	-	96,240

Purposes of restricted funds

John Railton Bursary Income Fund is used to provide financial assistance to new applicants and existing players whose parents need assistance to help to pay subscriptions and/or meet the cost of taking part in the annual tour.

Purposes of designated funds

John Railton Bursary is designated to provide financial assistance to children whose parents are unable to pay the subscriptions and meet the cost of going on tour.

Instrument Fund is used to purchase instruments.

Else & Leonard Cross Charitable Trust is a separate designated fund to make specific instrument purchases in memory of Else & Leonard Cross and to provide bursaries.

Fiona Thomas Fund is used to provide financial assistance to those players who otherwise would not be able to meet the cost of going on the summer tour.

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.