

THE COBWEB ORCHESTRA

England & Wales · Charity number 1118758

Details

| | |
|----------------|---|
| Status | Registered |
| Legal form | Charitable company |
| Company number | 06057812 |
| Registered | 2007-04-11 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 28 College View Consett County Durham DH8 7DP |
| Phone | 01913866355 |
| Email | roo.tanner@gmail.com |
| Website | www.cobweborchestra.org.uk |

Activities

Objects: THE OBJECTS ARE TO ADVANCE, IMPROVE DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, AND APPRECIATION OF, THE ART AND SCIENCE OF MUSIC IN ALL ITS ASPECTS

Activities: The Cobweb Orchestra operates as a community orchestra for all abilities and ages. The Cobweb Orchestra aims to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- City Of York
- Cumbria
- Durham
- Gateshead
- Middlesbrough
- Northumberland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-04-01 | £92,419 | £90,144 | - | - |
| 2024-04-01 | £79,760 | £84,486 | - | - |
| 2023-04-01 | £71,897 | £72,698 | - | - |
| 2022-04-01 | £43,111 | £47,165 | - | - |
| 2021-04-05 | £28,370 | £22,906 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|------|------------|
| ANDREW WILLIAM NEIL FORSYTH | | 2022-10-16 |
| Dr Catherine Preston | | 2021-10-16 |
| Dr Emma Jane Pearson | | 2020-10-22 |
| Dr Margaret Perenna Rogers | | 2024-10-20 |
| Dr Paul David Alan Mills | | 2023-10-15 |
| Dr Silvia Orr | | 2022-10-16 |
| Elaine Willmore | | 2023-10-15 |
| Lesley Wearmouth | | 2023-10-15 |
| Samuel David Baines | | 2019-09-21 |
| Susan Baker | | 2021-10-16 |

THE COBWEB ORCHESTRA

England & Wales - Charity number 1118758

Accounts

THE COBWEB ORCHESTRA

(A company limited by guarantee)

Report and Financial Statements

Year ended 31st April 2025

Charity number: 1118758

Company number: 6057812

Annual return 2024-2025

THE COBWEB ORCHESTRA

Report of the trustees for the year ended 31st March 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31st March 2025.

Reference and Administrative Information

Registered Charity no: 1118758

Company registration no: 6057812

Registered office: 28 College View
Consett
Co. Durham
DH8 7DP

Bankers: The Co-operative Bank plc.
PO Box 250
Skelmersdale
WN8 6WT

Directors and Trustees

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

The trustees serving during the financial year were as follows:

Ms. S. Baker (Chair)
Miss L. Wearmouth (Secretary)
Mr. S. Baines (Treasurer)
Mr. A. Forsyth (Vice Chair)

Dr. S. Orr
Dr. E. Pearson
Dr. C. Preston
Mr. P. Mills
Ms. E. Willmore
Dr. M Rogers

The Cobweb Orchestra holds its Annual General Meeting in October. Ten trustees were elected to serve from October 2024 - October 2025. Dr. M Cave resigned in October 2024 and Dr. M. Rogers was elected.

Structure, Governance and Management

The trustees present their report and the financial statements for the year ended 31st March 2025 which comply with current statutory requirements, with the company's governing document and with the 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).

Governing Document

The Cobweb Orchestra is a charity, which together with its property shall be administered and managed in accordance with its constitution adopted on April 6th 2007 by the members of the executive committee. The Trust is a limited company by guarantee governed by its Memorandum and Articles of Association with no share capital, being limited by guarantee.

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board currently meets every quarter and there are sub-committees covering Finance, Human Resources and Publicity and Marketing. The board contracts services for administration and creative direction as well as hiring conductors and musicians as and when required. The organisation does not have any directly employed staff.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing those financial statements, the trustees are required to:

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

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

Objectives and Activities

The objectives of the charity are:

To advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects.

The Cobweb Orchestra began as a 10-week course with one group in one venue with a small number of players. In October 2006 the organisation started to consider independence from North Music Trust for various reasons. Before becoming independent from North Music Trust, there was a series of meetings to establish what the potential membership wanted from a new organisation. The answer – much the same as has always been on offer. A working party, set up as a result of these early meetings, set out to achieve this objective.

As a result of the consultation process The Cobweb Orchestra became a company limited by guarantee in January 2007 and achieved charitable status in March 2007.

The Cobweb Orchestra has maintained its open access policy, and this features strongly in its charitable objectives, which feature in its Memorandum and Articles. These objectives continue to be its guiding light.

We now run nine regular orchestral groups across northern England, in Northumberland (Morpeh), Newcastle, County Durham (Dipton, Spennymoor and Durham), Teesside (Billingham), York and

Cumbria (Dalston and Tebay). These groups are open-access, with no auditions or quotas and attendance is open to both the general public and members of the charity. In addition, we run events and concerts across the region, drawing together members of our regular groups with other musicians and arts organisations. These include study days, longer weekend workshops to consider larger works or chamber music and programmes focused on the development of members' skills, such as composing or conducting.

Achievements and Performance

The Cobweb Orchestra continues to meet on a weekly basis at 9 venues across the North, holds regular study days, puts on concerts, promotes the work of composers and arrangers, gives opportunities to would be conductors and holds successful residentials.

- Our nine local groups, across Northumberland, Tyneside, County Durham, Cumbria, Teesside and York continue to meet regularly during term time. The group in Morpeth has a new leader.
 - Our Music Director, Mr. Mark Edwards, is a talented and experienced conductor working with community groups across the North-East and further afield. He has worked over the year to build on the ethos of the previous incumbent of the role and has offered a smorgasbord of musical opportunities and events to amateur musicians across the North.
 - Our weekend workshops have concentrated on major symphonies during this year. The Overture Project has continued apace and our “Month of...” meetings in January worked on music linked to dance. At the “Big Play” event all groups come together, and each presents a work with a common theme. There are now 2 residentials, a Spring and Winter one, which allow musicians to delve deeply into longer works.
 - The use of other conductors has been deployed throughout the year of events.
 - The Cobwebs Chamber group held its yearly residential with related rehearsals and concerts.
 - The orchestra has invested (through donations) in a brand-new set of timps.

Public Benefit Statement

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

Financial Review

The total incoming funds for the period amounted to £92,419 (2024: £79,876) against running costs of £90,144 (2024: £84,486), giving a total surplus of £2,275 (2024: deficit of £4,726). The total balance of unrestricted funds at the period end, including non-current assets, amounted to £30,207 (2024: £27,932) with a further £328 (2024: £328) held for restricted purposes.

We aim under our reserves policy to hold around 20% - 25% of annual unrestricted expenditure in available reserves (net current assets in the balance sheet), to mitigate financial risks. At the

balance sheet date, the available unrestricted reserves totalled £17,873 (2024: £14,843) which equated to around 20% (2023: 18%) of unrestricted expenditure for the period.

Plans for the Future

We, as a board of trustees, continue to review our future calendar of events to ensure we offer a programme that will meet the needs of our members and hopefully attract new members. We continue to work with our community venues to ensure safety and confidence for our players at all times. The trustees have returned to quarterly meetings where we keep a watching brief on the situation, both financial and vis-à-vis membership, and to support the sterling efforts of our Director, appointed in May 2022, and our Events Administrator without whom our smooth running would hardly be possible. Trustees took the decision to raise membership and event fees (to start later in the year) to address financial issues before they arise.

Risk Review

The trustees have identified and reviewed the major risks to which the charity is exposed, and systems have been established to mitigate these risks. A Risk Assessment Policy, focused particularly on the issues around Covid-19, remains in place until we are confident that we are clear of any risk of relapse, which we operate in conjunction with the policies of the venues we hire, as we continue to return to in-person activities.

Exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 31st January 2026.

And signed on their behalf by

Signed: L Wearmouth

Miss L. Wearmouth
Secretary

Independent Examiners Report

Report to the trustees/members of The Cobweb Orchestra on Accounts for the year ended 31st March 2024, set out on the following pages.

Respective responsibilities of the Charity and the Independent Examiner As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charities Commission, under section 145 (5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention

Basis of Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.

It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on these accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act

have been compromised; and

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

Andrew French

SignedMr A French...

Date19/01/2026.....

1. Accounting policies

1.1 Accounting Convention

These financial statements have been prepared under the historic cost convention and in accordance with FRS 102 (effective Jan 2015), the Companies Act 2006 and the requirements of the Charities SORP 2019. The trustees consider that the company is a public benefit entity. These accounts are therefore prepared on a going-concern basis.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income balances arise when participants in charitable activities, for example residential events, pay in advance.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

Tangible fixed assets comprise the orchestra's music library (sheet music, associated storage units and printing facilities) and instruments for use by the orchestra.

The initial carrying value of donated assets is taken to be the lower of replacement cost and recoverable amount at the date it is received. The value in use is assumed to be equal to the current replacement cost. For the instrument bank and music library storage, depreciation calculated on a 10% reducing balance basis on cost, for IT related equipment, depreciation is calculated on a 20% reducing balance basis on cost. Sheet music is not depreciated, as its condition and value depends chiefly on the extent of use rather than age. It is therefore subject to an annual impairment review.

1.5 Taxation

The charity is exempt from corporation tax on its charitable activities under the primary purpose trading exemption. Nil CT600 Corporation Tax Returns are filed with HMRC as and when requested.

1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

1.7 Significant judgments and estimates

The trustees do not consider there to be the need for any significant judgments or estimates in applying these accounting policies, given the simplicity of the charity's operations. Other than as reported in the paragraph above regarding *Material uncertainty over going concern*, there are no assumptions or other sources of estimation uncertainty at the reporting date which may give rise to a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next reporting period.

1.8 Donated goods and services

Trustees and members of the charity contribute as general volunteers to a number of key areas of operations. These include managing the music library and general administration of membership and weekly groups. Under 6.18 of the 2019 SORP, these services are not recognised in these accounts.

THE COBWEB ORCHESTRA

England & Wales - Charity number 1118758

Accounts

THE COBWEB ORCHESTRA

(A company limited by guarantee)

Report and Financial Statements

Year ended 31st April 2024

Charity number: 1118758

Company number: 6057812

Annual return 2023-2024

THE COBWEB ORCHESTRA

Report of the trustees for the year ended 31st March 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31st March 2024.

Reference and Administrative Information

Registered Charity no: 1118758

Company registration no: 6057812

Registered office: 28 College View
Consett
Co. Durham
DH8 7DP

Bankers: The Co-operative Bank plc.
PO Box 250
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Directors and Trustees

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

The trustees serving during the financial year were as follows:

Ms. S. Baker (Chair)
Mrs. R. Tanner (Secretary)
Miss L. Wearmouth
Mr. S. Baines (Treasurer)

Mr. A. Forsyth (Vice Chair)
Ms J. Greene
Dr. S. Orr
Dr. E. Pearson
Dr. C. Preston
Mr. R. Stamp
Dr. M. H. Cave
Mr. P. Mills
Ms. E. Willmore

The Cobweb Orchestra holds its Annual general Meeting in October. Ten trustees were elected to serve from October 2023 - October 2024. Mr R. Stamp and Ms. J. Greene resigned in October 2023 and Miss L. Wearmouth, Ms. E Willmore and Mr P. Mills were elected.

Structure, Governance and Management

The trustees present their report and the financial statements for the year ended 31st March 2024 which comply with current statutory requirements, with the company's governing document and with the 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).

Governing Document

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Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board currently meets every quarter and there are sub-committees covering Finance, Human Resources

and Publicity and Marketing. The board contracts services for administration and creative direction as well as hiring conductors and musicians as and when required. The organisation does not have any directly employed staff.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing those financial statements, the trustees are required to:

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To advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects.

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As a result of the consultation process The Cobweb Orchestra became a company limited by guarantee in January 2007 and achieved charitable status in March 2007.

The Cobweb Orchestra has maintained its open access policy and this features strongly in its charitable objectives, which feature in its Memorandum and Articles. These objectives continue to be its guiding light.

We now run nine regular orchestral groups across northern England, in Northumberland (Morpeth), Newcastle, County Durham (Dipton, Spennymoor and Durham), Teesside (Billingham), York and Cumbria (Dalston and Tebay). These groups are open-access, with no auditions or quotas and attendance is open to both the general public and members of the charity. In addition, we run events and concerts across the region, drawing together members of our regular groups with other musicians and arts organisations. These include study days, longer weekend workshops to consider larger works or chamber music and programmes focused on the development of members' skills, such as composing or conducting.

Achievements and Performance

The Cobweb continued to return to its usual pattern of weekly meetings for its local groups and occasional/regular weekend workshops. The effects of the lockdown period have not been excessive and we are glad to be able to report a return almost to our previous levels of attendance. We continue to work to attract new membership.

- Our nine local groups, across Northumberland, Tyneside, County Durham, Cumbria, Teesside and York continue to meet regularly during term time. The group in Northumberland has a new leader as has Tebay in Cumbria.
- Our relatively new Music Director, Mr. Mark Edwards, is a talented and experienced conductor working with community groups across the North East and further afield. He has worked over the year to build on the ethos and enthusiasm of his predecessor, whilst stamping his own style on the organisation going forward.
- Our joint weekend workshops have concentrated on major symphonies during this year. The Overture Project has begun and our “Month of...” meetings in January worked on collaborations with other groups. At the “Big Play” event all groups come together and each presents a work with a common theme. Other events have covered music used in cartoons, Mendelssohn and our ever popular Spring residential.
- The Cobwebs Chamber group also re-started its yearly residential with related rehearsals and concerts.

Public Benefit Statement

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

Financial Review

The total incoming funds for the period amounted to £79,760 (2023: £71,897) against running costs of £84,486 (2023: £72,698), giving a total deficit of £4,726 (2022: surplus of £801). The total balance of unrestricted funds at the period end, including non-current assets, amounted to £27,932 (2023: £32,658) with a further £328 (2023: £328) held for restricted purposes.

We aim under our reserves policy to hold around 20% - 25% of annual unrestricted expenditure in available reserves (net current assets in the balance sheet), to mitigate financial risks. At the balance sheet date, the available unrestricted reserves totalled £14,843 (2023: £18,941) which equated to around 18% (2023: 26%) of unrestricted expenditure for the period.

Plans for the Future

We, as a board of trustees, continue to review our future calendar of events to ensure we offer a programme that will meet the needs of our members and hopefully attract new members. We continue to work with our community venues to ensure safety and confidence for our players at all times. The trustees have returned to quarterly meetings where we keep a watching brief on the situation, both financial and vis-à-vis membership, and to support the sterling efforts of our Director, appointed in May 2022, and our Events Administrator without whom our smooth running would hardly be possible. Trustees took the decision to raise membership and event fees (to start later in the year) to address financial issues before they arise.

Risk Review

The trustees have identified and reviewed the major risks to which the charity is exposed, and systems have been established to mitigate these risks. A Risk Assessment Policy, focused particularly on the issues around Covid-19, remains in place until we are confident that we are clear of any risk of relapse, which we operate in conjunction with the policies of the venues we hire, as we continue to return to in-person activities.

Exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 31st January 2025.

And signed on their behalf by

Signed: L Wearmouth

Miss L. Wearmouth
Secretary

Independent Examiners Report

Report to the trustees/members of The Cobweb Orchestra on Accounts for the year ended 31st March 2024, set out on the following pages.

Respective responsibilities of the Charity and the Independent Examiner As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charities Commission, under section 145 (5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention

Basis of Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.

It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on these accounts.

Independent Examiner's statement

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Andrew French

SignedMr A French...

Date19/01/2025.....

1. Accounting policies

1.1 Accounting Convention

These financial statements have been prepared under the historic cost convention and in accordance with FRS 102 (effective Jan 2015), the Companies Act 2006 and the requirements of the Charities SORP 2019. The trustees consider that the company is a public benefit entity. These accounts are therefore prepared on a going-concern basis.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income balances arise when participants in charitable activities, for example residential events, pay in advance.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

Tangible fixed assets comprise the orchestra's music library (sheet music, associated storage units and printing facilities) and instruments for use by the orchestra.

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1.6 Fund accounting

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1.7 Significant judgments and estimates

The trustees do not consider there to be the need for any significant judgments or estimates in applying these accounting policies, given the simplicity of the charity's operations. Other than as reported in the paragraph above regarding *Material uncertainty over going concern*, there are no assumptions or other sources of estimation uncertainty at the reporting date which may give rise to a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next reporting period.

1.8 Donated goods and services

Trustees and members of the charity contribute as general volunteers to a number of key areas of operations. These include managing the music library and general administration of membership and weekly groups. Under 6.18 of the 2019 SORP, these services are not recognised in these accounts.

THE COBWEB ORCHESTRA

England & Wales - Charity number 1118758

Accounts

THE COBWEB ORCHESTRA

(A company limited by guarantee)

Report and Financial Statements

Year ended 31st March 2023

Charity number: 1118758

Company number: 6057812

Annual return 2022-23

THE COBWEB ORCHESTRA

Report of the trustees for the year ended 31st March 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31st March 2023.

Reference and Administrative Information

Registered Charity no: 1118758

Company registration no: 6057812

Registered office: Hawkrigg
89 Gilesgate
Durham
DH1 1HY

Bankers: The Co-operative Bank plc.
PO Box 250
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WN8 6WT

Directors and Trustees

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The trustees serving during the financial year were as follows:

Dr. M. H. Cave (Chair)
Mrs. R. Tanner (Secretary)
Mr. S. Baines (Treasurer)
Ms. S. Baker
Mr. A. Forsyth
Ms J. Greene
Dr. S. Orr
Dr. E. Pearson
Dr. C. Preston
Mr. R. Stamp

The Cobweb Orchestra holds its Annual general Meeting in October. Ten trustees were elected to serve from October 2022 - October 2023. Revd. W. Rigby and Ms. K. Scott-Hughes resigned at the AGM in October 2022 and Mr. Andrew Forsyth and Dr. Silvia Orr were elected.

Structure, Governance and Management

The trustees present their report and the financial statements for the year ended 31st March 2023 which comply with current statutory requirements, with the company's governing document and with the 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).

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a series of meetings to establish what the potential membership wanted from a new organisation. The answer – much the same as has always been on offer. A working party, set up as a result of these early meetings, set out to achieve this objective.

As a result of the consultation process The Cobweb Orchestra became a company limited by guarantee in January 2007 and achieved charitable status in March 2007.

The Cobweb Orchestra has maintained its open access policy and this features strongly in its charitable objectives, which feature in its Memorandum and Articles. These objectives continue to be its guiding light.

We now run nine regular orchestral groups across northern England, in Northumberland (Morpeth), Newcastle, County Durham (Dipton, Spennymoor and Ludworth), Teesside (Billingham), York and Cumbria (Dalston and Tebay). These groups are open-access, with no auditions or quotas and attendance is open to both the general public and members of the charity. In addition, we run events and concerts across the region, drawing together members of our regular groups with other musicians and arts organisations. These include study days, longer weekend workshops to consider larger works or chamber music and programmes focused on the development of members' skills, such as composing or conducting.

Achievements and Performance

The Cobweb continued to return to its usual pattern of weekly meetings for its local groups and occasional/regular weekend workshops. The effects of the lockdown period have not been excessive and we are glad to be able to report a return almost to our previous levels of attendance. We continue to work to attract new membership.

- Our nine local groups, across Northumberland, Tyneside, County Durham, Cumbria, Teesside and York continue to meet regularly during term time. The group in Tebay, Cumbria has a new leader and has benefitted from the injection of enthusiasm that a new leader brings.
- In October 2022, our long time and founder Director retired and we welcomed a new Music Director, Mr. Mark Edwards. He is a talented and experienced conductor working with community groups across the North East and further afield. He works to build on the ethos and enthusiasm of his predecessor whilst stamping his own style on the organisation going forward.
- Our joint weekend workshops have concentrated on major symphonies during this year. The Haydn Project (to play all Haydn symphonies over nearly 5 years) was completed. The 'Meet your new Director' sessions included symphonies by Tchaikovsky, Mendelssohn and Beethoven and our re-instated "Month of..." meetings in January worked through the 4 symphonies of Brahms. At the "Big Play" event all groups come together and each presents a work, this year the theme being "Composers whose name began with S"
- The Cobwebs Chamber group also re-established its programme of meetings and concerts

Public Benefit Statement

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

Financial Review

The total incoming funds for the period amounted to £71,897 (2022: £43,111) against running costs of £72,698 (2022: £47,165), giving a total deficit of £801 (2021: surplus of £4,054). The total balance of unrestricted funds at the period end, including non-current assets, amounted to £32,658 (2022: £33,459) with a further £328 (2022: £328) held for restricted purposes.

Under our reserves policy we aim to hold around 20% - 25% of annual unrestricted expenditure in available reserves (net current assets in the balance sheet), to mitigate financial risks. At the balance sheet date, the available unrestricted reserves totalled £18,941 (2022: £19,574) which equated to around 26% (2022: 42%) of unrestricted expenditure for the period.

Plans for the Future

We, as a board of trustees, continue to review our future calendar of events to ensure we offer a programme that will meet the needs of our members and hopefully attract new members. We continue to work with our community venues to ensure safety and confidence for our players at all times. The trustees have returned to 2 monthly and now quarterly meetings where we keep a watching brief on the situation, both financial and vis-à-vis membership, and to support the sterling efforts of our Director, appointed in May 2022, who began officially in October 2022) and our Events Administrator without whom our smooth running would hardly be possible.

Risk Review

The trustees have identified and reviewed the major risks to which the charity is exposed, and systems have been established to mitigate these risks. A Risk Assessment Policy, focused particularly on the issues around Covid-19, remains in place until we are confident that we are clear of any risk of relapse, which we operate in conjunction with the policies of the venues we hire, as we continue to return to in-person activities.

Exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 15 January 2024

And signed on their behalf by



Mrs. R. Tanner
Secretary

STATEMENT OF FINANCIAL ACTIVITIES

| | | Restricted | Unrestricted | 2022-23 | 2021-22 |
|--|------|-------------------|---------------------|--------------------|--------------------|
| | | funds | funds | Total funds | Total funds |
| | Note | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | - | 5,177 | 5,177 | 5,135 |
| Charitable activities | 2 | - | 66,686 | 66,686 | 37,970 |
| Investments | 2 | - | 34 | 34 | 6 |
| Total | | - | 71,897 | 71,897 | 43,111 |
| Expenditure on: | | | | | |
| Raising funds | 3 | - | 1,296 | 1,296 | 475 |
| Charitable activities | 3 | - | 71,402 | 71,402 | 46,690 |
| Governance | 3 | - | - | - | - |
| Total | | - | 72,698 | 72,698 | 47,165 |
| Net income/(expenditure) | | - | (801) | (801) | (4,054) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / losses | | - | - | - | - |
| Net movement in funds | | - | (801) | (801) | (4,054) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 328 | 33,459 | 33,787 | 37,841 |
| Total funds carried forward | | 328 | 32,658 | 32,986 | 33,787 |

BALANCE SHEET

| | Note | Restricted funds | Unrestricted funds | 2022-23 Total funds | 2021-22 Total funds |
|--|------|------------------|--------------------|---------------------|---------------------|
| | | £ | £ | £ | £ |
| Non-current assets | | | | | |
| Tangible fixed assets | 4 | - | 13,717 | 13,717 | 13,885 |
| Current assets | | | | | |
| Debtors | 5 | - | 5,453 | 5,453 | 3,623 |
| Cash at bank and in hand | | 328 | 36,350 | 36,678 | 39,304 |
| | | 328 | 41,803 | 42,131 | 42,927 |
| Creditors falling due within one year | 6 | - | (22,862) | (22,862) | (23,025) |
| Net current assets | | 328 | 18,941 | 19,269 | 19,902 |
| Total assets less current liabilities | | 328 | 32,658 | 32,986 | 33,787 |
| Net assets | | 328 | 32,658 | 32,986 | 33,787 |
| Funds | | | | | |
| Unrestricted funds | 7 | | 32,658 | 32,658 | 33,459 |
| Restricted funds | 7 | 328 | | 328 | 328 |
| Total funds | | 328 | 32,658 | 32,986 | 33,787 |

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2016 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Mrs. R. Tanner
Secretary

1. Accounting policies

1.1 Accounting Convention

These financial statements have been prepared under the historic cost convention and in accordance with FRS 102 (effective Jan 2015), the Companies Act 2006 and the requirements of the Charities SORP 2019. The trustees consider that the company is a public benefit entity. These accounts are therefore prepared on a going-concern basis.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income balances arise when participants in charitable activities, for example residential events, pay in advance.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

Tangible fixed assets comprise the orchestra's music library (sheet music, associated storage units and printing facilities) and instruments for use by the orchestra.

The initial carrying value of donated assets is taken to be the lower of replacement cost and recoverable amount at the date it is received. The value in use is assumed to be equal to the current replacement cost. For the instrument bank and music library storage, depreciation calculated on a 10% reducing balance basis on cost, for IT related equipment, depreciation is calculated on a 20% reducing balance basis on cost. Sheet music is not depreciated, as its condition and value depends chiefly on the extent of use rather than age. It is therefore subject to an annual impairment review.

1.5 Taxation

The charity is exempt from corporation tax on its charitable activities under the primary purpose trading exemption. Nil CT600 Corporation Tax Returns are filed with HMRC as and when requested.

1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

1.7 Significant judgments and estimates

The trustees do not consider there to be the need for any significant judgments or estimates in applying these accounting policies, given the simplicity of the charity's operations. Other than as reported in the paragraph above regarding *Material uncertainty over going concern*, there are no assumptions or other sources of estimation uncertainty at the reporting date which may give rise to a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next reporting period.

1.8 Donated goods and services

Trustees and members of the charity contribute as general volunteers to a number of key areas of operations. These include managing the music library and general administration of membership and weekly groups. Under 6.18 of the 2019 SORP, these services are not recognised in these accounts.

2. Income

| | Restricted funds | Unrestricted funds | 2022-23 Total funds | 2021-22 Total funds |
|---------------------------------|---------------------|-----------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations | - | 3,591 | 3,591 | 4,383 |
| Gift aid | - | 1,586 | 1,586 | 752 |
| | - | 5,177 | 5,177 | 5,135 |
| Charitable activities | | | | |
| Event fees | - | 18,283 | 18,283 | 4,725 |
| Weekly subscriptions | - | 39,953 | 39,953 | 26,459 |
| Membership | - | 7,405 | 7,405 | 6,505 |
| Fund raising events | - | - | - | - |
| Other income | - | 1,045 | 1,045 | 281 |
| Grants | - | - | - | - |
| | - | 66,686 | 66,686 | 37,970 |
| Investment income | | | | |
| Interest receivable | - | 34 | 34 | 6 |
| Total incoming resources | - | 71,897 | 71,897 | 43,111 |

3. Resources expended

| | Restricted funds | Unrestricted funds | 2022-23 Total funds | 2021-22 Total funds |
|---|---------------------|-----------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Expenditure on raising funds | | | | |
| Promotional expenses | - | | - | 14 |
| Repairs and renewals | - | | - | - |
| IT & Website costs | - | | - | 35 |
| Professional subscriptions | - | 412 | 412 | 426 |
| Fundraising trading: costs of goods sold and other costs | - | 884 | 884 | - |
| | - | 1,296 | 1,296 | 475 |
| Expenditure on charitable activities | | | | |
| Musicians' fees and Musical Director's fee | - | 12,400 | 12,400 | 1,430 |
| Conductors fees | - | 30,479 | 30,479 | 31,805 |
| Venue hire | - | 18,347 | 18,347 | 4,385 |
| Events management | - | 6,286 | 6,286 | 7,036 |
| Hire of plant, machinery and music | - | | - | - |
| Telecommunications | - | 144 | 144 | 140 |
| Postage and stationary | - | 382 | 382 | 180 |
| Travel expenses | - | 1,883 | 1,883 | 706 |
| Sundry expenses | - | 400 | 400 | 13 |
| Insurance | - | 183 | 183 | 163 |
| Depreciation of fixed assets | - | 898 | 898 | 832 |
| * Impairments of fixed assets | - | - | - | - |
| | - | 71,402 | 71,402 | 46,690 |
| Other expenditure | | | | |
| ** Accounting and bank fees | - | - | - | - |
| Total resources expended | - | 72,698 | 72,698 | 47,165 |

* See following page for explanation of credit entry

** Relates to the charity's independent examination of the accounts

Trustees' remuneration and expenses

Purchases made by trustees on behalf of the orchestra and reimbursed totalled £357, for 1 trustee (£180 in 2021-22 for 3 trustees). No travel expenses were claimed by trustees during 2022-23 or 2021-22.

4. Tangible fixed assets

| | | Music library £ | Instrument bank £ | Total £ |
|-----------------------|----------------------------|--------------------|----------------------|---------------|
| Cost | At 1 April 2022 | 13,137 | 4,609 | 17,746 |
| | Additions | 101 | 629 | 730 |
| | Impairments / revaluations | - | - | - |
| | Disposals | - | - | - |
| | At 31 March 2023 | 13,238 | 5,238 | 18,476 |
| Depreciation | At 1 April 2022 | 978 | 2,883 | 3,861 |
| | Impairments / revaluations | - | - | - |
| | Charge for the year | 662 | 236 | 898 |
| | Disposals | - | - | - |
| | At 31 March 2023 | 1,640 | 3,119 | 4,759 |
| Net book value | At 31 March 2022 | 12,159 | 1,726 | 13,885 |
| | At 31 March 2023 | 11,598 | 2,119 | 13,717 |

5. Trade and other receivables

| | 2022-23 £ | 2021-22 £ |
|------------------|--------------|--------------|
| Trade Debtors | 1,657 | 1,763 |
| Gift aid claims | 1,585 | 371 |
| Prepaid expenses | 2,211 | 1,489 |
| Accrued income | - | - |
| | 5,453 | 3,623 |

6. Trade and other payables

| | 2022-23 £ | 2021-22 £ |
|-----------------------------|---------------|---------------|
| Deferred income | 14,832 | 13,150 |
| Trade payables and accruals | 8,030 | 9,875 |
| | 22,862 | 23,025 |

7. Movement in funds

| | At 1 April 2022 | Income | Expenditure | Fund transfers | At 31 March 2023 |
|--|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 33,459 | 71,897 | (72,698) | - | 32,658 |
| Restricted funds – Leigh Fairlie Legacy | - | - | - | - | - |
| Restricted funds – other | 328 | - | - | - | 328 |
| | 33,787 | 71,897 | (72,698) | - | 32,986 |

| | At 1 April 2021 | Income | Expenditure | Fund transfers | At 31 March 2022 |
|---|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 37,513 | 43,111 | (47,165) | - | 33,459 |
| Restricted funds – CDCF Ludworth grant | - | - | - | - | - |
| Restricted funds – other | 328 | - | - | - | 328 |
| | 37,841 | 43,111 | (47,165) | - | 33,787 |

Independent Examiner's Report

Report to the trustees/members of the Cobweb Orchestra on Accounts for the period ended 31st March 2023, set out on the following pages.

Respective responsibilities of the Charity and the Independent Examiner

As members of the charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention

Basis of Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.


It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on these accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Acthave been compromised; and
- 2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew French

Signed: 

Date: 22 January 2024.

THE COBWEB ORCHESTRA

England & Wales - Charity number 1118758

Accounts

THE COBWEB ORCHESTRA

(A company limited by guarantee)

Report and Financial Statements

Year ended 31st March 2022

Charity number: 1118758

Company number: 6057812

Annual return 2021-22

THE COBWEB ORCHESTRA

Report of the trustees for the year ended 31st March 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31st March 2022.

Reference and Administrative Information

Registered Charity no: 1118758

Company registration no: 6057812

Registered office: Hawkrigg
89 Gilesgate
Durham
DH1 1HY

Bankers: The Co-operative Bank plc.
PO Box 250
Skelmersdale
WN8 6WT

Directors and Trustees

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

The trustees serving during the financial year were as follows:

Dr. M. H. Cave (Chair)
Mrs. R. Tanner (Secretary)
Mr. S. Baines (Treasurer)
Dr. J. Derry-Greene
Mr. J. Hoggett
Dr. T. Mason
Dr. E. Pearson
Mr. R. Stamp
Revd. W. Rigby
Ms K Scott-Hughes

Ten trustees were elected to serve from October 2021 - October 2022. Mr. J. Hoggett and Dr. T. Mason resigned at the AGM in October 2020 and Dr. Catherine Preston and Ms Susan Baker were elected.

Structure, Governance and Management

The trustees present their report and the financial statements for the year ended 31st March 2022 which comply with current statutory requirements, with the company's governing document and with the 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).

Governing Document

The Cobweb Orchestra is a charity, which together with its property shall be administered and managed in accordance with its constitution adopted on April 6th 2007 by the members of the executive committee. The Trust is a limited company by guarantee governed by its Memorandum and Articles of Association with no share capital, being limited by guarantee.

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board currently meets every two months but more usually quarterly and there are sub-committees covering finance, human resources, publicity and fundraising, promotion and marketing. The board contracts services for administration and creative direction as well as hiring conductors and musicians as and when required. The organisation does not have any directly employed staff.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing those financial statements, the trustees are required to:

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

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

Objectives and Activities

The objectives of the charity are:

To advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects.

The Cobweb Orchestra began as a 10-week course with one group in one venue with a small number of players. In October 2006 the organisation started to consider independence from North Music Trust for various reasons. Before becoming independent from North Music Trust, there was a series of meetings to establish what the potential membership wanted from a new organisation.

The answer – much the same as has always been on offer. A working party, set up as a result of these early meetings, set out to achieve this objective.

As a result of the consultation process The Cobweb Orchestra became a company limited by guarantee in January 2007 and achieved charitable status in March 2007.

The Cobweb Orchestra has maintained its open access policy and this features strongly in its charitable objectives, which feature in its Memorandum and Articles. These objectives continue to be its guiding light.

We now run nine regular orchestral groups across northern England, in Northumberland (Morpeeth), Newcastle, County Durham (Dipton, Spennymoor and Ludworth), York and Cumbria (Dalston and Tebay). These groups are open-access, with no auditions or quotas and attendance is open to both the general public and members of the charity. In addition, we run events and concerts across the region, drawing together members of our regular groups with other musicians and arts organisations. These include study days, longer weekend workshops to consider larger works or chamber music and programmes focused on the development of members' skills, such as composing or conducting.

Achievements and Performance

This year began without in-person meetings because of Covid restrictions but gradually returned to its usual pattern of weekly meetings for its local groups and occasional weekend workshops in line with its usual practice.

- Ongoing virtual events included the Cobweb Virtual orchestra which has performed several times, an online musical Book Club and a series of “Concert Parties” at which individuals play from their homes. Further new ideas, included online masterclasses and recitals from professional musicians
- In May 2021 an “in person” event was held to test the limitations of social distancing on performance and to inform the creation of a rigorous Risk Assessment policy. It was hoped to be able to gradually return to our regular programme of meetings as members’ wishes and as government guidelines allowed.
- Our nine local groups, across Northumberland, Tyneside, County Durham, Cumbria, Teesside and York gradually returned to meeting again, though some had to change venue in order to have enough space to conform to social distancing requirements
- Joint meetings for weekend workshops met under the same constraints. These included two sessions in our delayed project to perform all the Haydn symphonies, an in-person masterclass with the flautist Amy Yule whom we had previously “met” online and in February a workshop on Dvorak’s 8th symphony.

Public Benefit Statement

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

Financial Review

The income on total funds for the period amounted to £43,111 (2021: £28,370) against running costs of £47,165 (2021: £22,906), giving a total deficit of £4,054 (2021: surplus of £5,464). The total balance of unrestricted funds at the period end, including non-current assets, amounted to £33,459 (2021: £37,513) with a further £328 (2021: £328) held for restricted purposes.

We aim under our reserves policy to hold around 20% - 25% of annual unrestricted expenditure in available reserves (net current assets in the balance sheet), to mitigate financial risks. At the balance sheet date, the available unrestricted reserves totalled £19,574 (2021: £23,013) which equated to around 42% (2021: 100%+) of unrestricted expenditure for the period. However, it

should be noted that, as a result of the ongoing Covid-19 pandemic, expenditure for the period was vastly different to previous periods, and thus this ratio is not directly comparable.

Plans for the Future

We, as a board of trustees, continue to review our future calendar of events to ensure we offer a programme that will meet the needs of our members. We undertook a survey of our membership to ascertain the level of engagement we were likely to expect as activities returned to “normal” and are delighted to report that for the most part we are back to where we were pre-pandemic. We continue to work with our community venues to ensure safety and confidence for our members at all times. The trustees have been meeting monthly and then every 2 months (rather than quarterly) to keep a watching brief on the situation, both financial and vis-à-vis membership, and to support the sterling efforts of our Director (having appointed a new Artistic Director in May 2022 who began officially in October 2022) and Events Administrator without whom our smooth running would hardly be possible.

Risk Review

The trustees have identified and reviewed the major risks to which the charity is exposed, and systems have been established to mitigate these risks. A Risk Assessment Policy, focused particularly on the issues around Covid-19, remains in place until we are confident that we are clear of any risk of relapse, which we operate in conjunction with the policies of the venues we hire, as we continue to return to in-person activities.

Exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 5 January 2023

And signed on their behalf by



Mrs. R. Tanner
Secretary

Independent Examiners Report

Report to the trustees/members of The Cobweb Orchestra on Accounts for the year ended 31st March 2022, set out on the following pages.

Respective responsibilities of the Charity and the Independent Examiner

As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charities Commission, under section 145 (5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention

Basis of Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on these accounts.

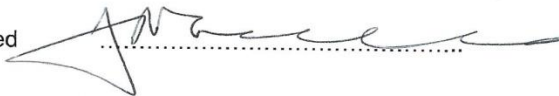
Independent Examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Acthave been compromised; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew French

Signed



Date

24 January 2023

The Cobweb Orchestra is registered in England as a company limited by guarantee, no. 6057812 and as a charity, no. 1118758

STATEMENT OF FINANCIAL ACTIVITIES

| | | Restricted | Unrestricted | 2021-22 | 2020-21 |
|--|------|-------------------|---------------------|--------------------|--------------------|
| | | funds | funds | Total funds | Total funds |
| | Note | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | - | 5,135 | 5,135 | 18,489 |
| Charitable activities | 2 | - | 37,970 | 37,970 | 9,804 |
| Investments | 2 | - | 6 | 6 | 77 |
| Total | | - | 43,111 | 43,111 | 28,370 |
| Expenditure on: | | | | | |
| Raising funds | 3 | - | 475 | 475 | 400 |
| Charitable activities | 3 | - | 46,690 | 46,690 | 22,506 |
| Governance | 3 | - | - | - | - |
| Total | | - | 47,165 | 47,165 | 22,906 |
| Net income/(expenditure) | | - | (4,054) | (4,054) | 5,464 |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / losses | | - | - | - | - |
| Net movement in funds | | - | (4,054) | (4,054) | 5,464 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 328 | 37,513 | 37,841 | 32,377 |
| Total funds carried forward | | 328 | 33,459 | 33,787 | 37,841 |

BALANCE SHEET

| | Note | Restricted funds | Unrestricted funds | 2021-22 Total funds | 2020-21 Total funds |
|--|------|---------------------|-----------------------|------------------------|------------------------|
| | | £ | £ | £ | £ |
| Non-current assets | | | | | |
| Tangible fixed assets | 4 | - | 13,885 | 13,885 | 14,500 |
| Current assets | | | | | |
| Debtors | 5 | - | 3,623 | 3,623 | 2,605 |
| Cash at bank and in hand | | 328 | 38,976 | 39,304 | 25,887 |
| | | 328 | 42,599 | 42,927 | 28,492 |
| Creditors falling due within one year | 6 | - | (23,025) | (23,025) | (5,151) |
| Net current assets | | 328 | 19,574 | 19,902 | 23,341 |
| Total assets less current liabilities | | 328 | 33,459 | 33,787 | 37,841 |
| Net assets | | 328 | 33,459 | 33,787 | 37,841 |
| Funds | | | | | |
| Unrestricted funds | 7 | | 33,459 | 33,459 | 37,513 |
| Restricted funds | 7 | 328 | | 328 | 328 |
| Total funds | | 328 | 33,459 | 33,787 | 37,841 |

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2016 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Mrs. R.Tanner
Secretary

1. Accounting policies

1.1 Accounting Convention

These financial statements have been prepared under the historic cost convention and in accordance with FRS 102 (effective Jan 2015), the Companies Act 2006 and the requirements of the Charities SORP 2019. The trustees consider that the company is a public benefit entity. These accounts are therefore prepared on a going-concern basis.

1.2 Material uncertainty over going concern

Due to the current Covid-19 outbreak, the orchestra has taken the decision, in line with government advice, to cease its major charitable activities (the running of orchestra events) until such time as social distancing measures are lifted. Our ability to continue to operate in the long term is therefore dependent upon the length of time these measures are in force. The trustees consider that sufficient reserves are in place to cope with the most likely scenarios for length of restrictions. These accounts are therefore prepared on a going-concern basis. However, due to the significant uncertainty in timing of these restrictions, which is outside the control of the orchestra, these conditions present a material uncertainty over the orchestra's ability to continue as a going concern.

1.3 Change in accounting reference date

During the year, the orchestra changed its accounting reference date during the year from the 5 April to 31 March, slightly shortening the current accounting period.

1.4 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income balances arise when participants in charitable activities, for example residential events, pay in advance.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets comprise the orchestra's music library (sheet music, associated storage units and printing facilities) and instruments for use by the orchestra.

The initial carrying value of donated assets is taken to be the lower of replacement cost and recoverable amount at the date it is received. The value in use is assumed to be equal to the current replacement cost.

For the instrument bank and music library storage, depreciation calculated on a 10% reducing balance basis on cost, for IT related equipment, depreciation is calculated on a 20% reducing balance basis on cost.

Sheet music is not depreciated, as its condition and value depends chiefly on the extent of use rather than age. It is therefore subject to an annual impairment review.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities under the primary purpose trading exemption.

1.8 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

1.9 Significant judgments and estimates

The trustees do not consider there to be the need for any significant judgments or estimates in applying these accounting policies, given the simplicity of the charity's operations. Other than as reported in the paragraph above regarding *Material uncertainty over going concern*, there are no assumptions or other sources of estimation uncertainty at the reporting date which may give rise to a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next reporting period.

1.10 Donated goods and services

Trustees and members of the charity contribute as general volunteers to a number of key areas of operations. These include managing the music library and general administration of membership and weekly groups. Under 6.18 of the 2019 SORP, these services are not recognised in these accounts.

2. Income

| | | | 2021-22 | 2020-21 |
|---------------------------------|---------------------|-----------------------|---------------|---------------|
| | Restricted funds | Unrestricted funds | Total funds | Total funds |
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations | - | 4,383 | 4,383 | 15,873 |
| Gift aid | - | 752 | 752 | 2,616 |
| | - | 5,135 | 5,135 | 18,489 |
| Charitable activities | | | | |
| Event fees | - | 4,725 | 4,725 | 3,459 |
| Weekly subscriptions | - | 26,459 | 26,459 | 409 |
| Membership | - | 6,505 | 6,505 | 5,116 |
| Fund raising events | - | - | - | 800 |
| Other income | - | 281 | 281 | 20 |
| Grants | - | - | - | - |
| | - | 37,970 | 37,970 | 9,804 |
| Investment income | | | | |
| Interest receivable | - | 6 | 6 | 77 |
| Total incoming resources | - | 43,111 | 43,111 | 28,370 |

3. Resources expended

| | Restricted funds | Unrestricted funds | 2021-22 Total funds | 2020-21 Total funds |
|--|---------------------|-----------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Expenditure on raising funds | | | | |
| Promotional expenses | - | 14 | 14 | - |
| Repairs and renewals | - | - | - | - |
| IT & Website costs | - | 35 | 35 | 35 |
| Professional subscriptions | - | 426 | 426 | 365 |
| Fundraising trading: costs of goods sold and other costs | - | - | - | - |
| | - | 475 | 475 | 400 |
| Expenditure on charitable activities | | | | |
| Musicians' fees | - | 1,430 | 1,430 | 2,565 |
| Conductors fees | - | 31,805 | 31,805 | 13,577 |
| Venue hire | - | 4,385 | 4,385 | 167 |
| Events management | - | 7,036 | 7,036 | 5,501 |
| Hire of plant, machinery and music | - | - | - | - |
| Telecommunications | - | 140 | 140 | 282 |
| Postage and stationary | - | 180 | 180 | - |
| Travel expenses | - | 706 | 706 | - |
| Sundry expenses | - | 13 | 13 | 13 |
| Insurance | - | 163 | 163 | 132 |
| Depreciation of fixed assets | - | 832 | 832 | 269 |
| * Impairments of fixed assets | - | - | - | - |
| | - | 46,690 | 46,690 | 22,506 |
| Other expenditure | | | | |
| ** Accounting and bank fees | - | - | - | - |
| Total resources expended | - | 47,165 | 47,165 | 22,906 |

* See following page for explanation of credit entry

** Relates to the charity's independent examination of the accounts

Trustees' remuneration and expenses

Purchases made by trustees on behalf of the orchestra and reimbursed totalled £180, for 3 trustees (£510 in 2020-21 for 2 trustees). No travel expenses were claimed by trustees during 2021-22 or 2020-21.

4. Tangible fixed assets

| | | Music library £ | Instrument bank £ | Total £ |
|-----------------------|----------------------------|--------------------|----------------------|---------------|
| Cost | At 1 April 2021 | 12,920 | 4,609 | 17,529 |
| | Additions | 217 | - | 217 |
| | Impairments / revaluations | - | - | - |
| | Disposals | - | - | - |
| | At 31 March 2022 | 13,137 | 4,609 | 17,746 |
| Depreciation | At 1 April 2021 | 338 | 2,691 | 3,029 |
| | Impairments / revaluations | - | - | - |
| | Charge for the year | 640 | 192 | 832 |
| | Disposals | - | - | - |
| | At 31 March 2022 | 978 | 2,883 | 3,861 |
| Net book value | At 31 March 2021 | 12,582 | 1,918 | 14,500 |
| | At 31 March 2022 | 12,159 | 1,726 | 13,885 |

5. Trade and other receivables

| | 2021-22 £ | 2020-21 £ |
|------------------|--------------|--------------|
| Aged Debtors | 1,763 | 240 |
| Gift aid claims | 371 | 761 |
| Prepaid expenses | 1,489 | 1,618 |
| Accrued income | - | 41 |
| | 3,623 | 2,660 |

6. Trade and other payables

| | 2021-22 £ | 2020-21 £ |
|-----------------------------|---------------|--------------|
| Deferred income | 13,150 | 2,180 |
| Trade payables and accruals | 9,875 | 7,262 |
| | 23,025 | 9,442 |

7. Movement in funds

| | At 1 April 2021 | Income | Expenditure | Fund transfers | At 31 March 2022 |
|--|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 37,513 | 43,111 | (47,165) | - | 33,459 |
| Restricted funds – Leigh Fairlie Legacy | - | - | - | - | - |
| Restricted funds – other | 328 | - | - | - | 328 |
| | 37,841 | 43,111 | (47,165) | - | 33,787 |

| | At 1 April 2020 | Income | Expenditure | Fund transfers | At 31 March 2021 |
|---|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 32,049 | 28,370 | (22,906) | - | 37,513 |
| Restricted funds – CDCF Ludworth grant | - | - | - | - | - |
| Restricted funds – other | 328 | - | - | - | 328 |
| | 32,377 | 28,370 | (22,906) | - | 37,841 |

THE COBWEB ORCHESTRA

England & Wales - Charity number 1118758

Accounts

THE COBWEB ORCHESTRA

(A company limited by guarantee)

Report and Financial Statements

Year ended 31st March 2021

Charity number: 1118758

Company number: 6057812

Annual return 2020-21

THE COBWEB ORCHESTRA

Report of the trustees for the year ended 31st March 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31st March 2021.

Reference and Administrative Information

Registered Charity no: 1118758

Company registration no: 6057812

Registered office: Hawkrigg
89 Gilesgate
Durham
DH1 1HY

Bankers: The Co-operative Bank plc.
PO Box 250
Skelmersdale
WN8 6WT

Directors and Trustees

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

The trustees serving during the financial year were as follows:

Mr. J. Bond (Chair- October 2020)
Dr. M. H. Cave (Chair- November 2020ff)
Mrs. R. Tanner (Secretary)
Mr. S. Baines (Treasurer)
Mrs C Ball (Assistant Treasurer)
Dr. M. H. Cave
Ms J. Greene
Mr. J. Hoggett
Dr. T. Mason
Revd. W. Rigby
Ms K Scott-Hughes

Ten trustees were elected to serve from October 2020 - October 2021. Dr Emma Pearson and Mr Richard Stamp were elected to the Board in October 2020. Mr J. Bond and Mrs. C. Ball resigned at the AGM in October 2020. At the first meeting of the Trustees following the AGM, Dr Michael Cave was elected Chair.

Appointment of Trustees

The members of the board of trustees are responsible for the policy and general management of the affairs of the association. Trustees are elected at the Annual General Meeting and serve for 3 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. The Chairperson and Honorary Officers are elected for 3 consecutive years. The trustees have no interest in shares in the trust, which is a company limited

by guarantee.

Structure, Governance and Management

The trustees present their report and the financial statements for the year ended 31st March 2021, which comply with current statutory requirements, with the company's governing document and with the 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).

Governing Document

The Cobweb Orchestra is a charity, which together with its property shall be administered and managed in accordance with its constitution adopted on April 6th 2007 by the members of the executive committee. The Trust is a limited company by guarantee governed by its Memorandum and Articles of Association with no share capital, being limited by guarantee.

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board meets quarterly and there are sub-committees covering finance, human resources, membership, distinctiveness, fundraising, programming, promotion and marketing. The board contracts services for administration and creative direction as well as hiring conductors and musicians as and when required. The organisation does not have any directly employed staff.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing those financial statements, the trustees are required to:

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

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

Objectives and Activities

The objectives of the charity are:

To advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects.

The Cobweb Orchestra began as a 10-week course with one group in one venue with a small number of players. In October 2006 the organisation started to consider independence from North

Music Trust for various reasons. Before becoming independent from North Music Trust, there was a series of meetings to establish what the potential membership wanted from a new organisation. The answer – much the same as has always been on offer. A working party, set up as a result of these early meetings, set out to achieve this objective.

As a result of the consultation process The Cobweb Orchestra became a company limited by guarantee in January 2007 and achieved charitable status in March 2007.

The Cobweb Orchestra has maintained its open access policy and this features strongly in its charitable objectives, which feature in its Memorandum and Articles. These objectives continue to be its guiding light.

We now run nine regular orchestral groups across northern England, in Northumberland (Morpeeth), Newcastle, County Durham (Dipton, Spennymoor and Ludworth), York and Cumbria (Dalston and Tebay). These groups are open-access, with no auditions or quotas and attendance is open to both the general public and members of the charity. In addition, we run events and concerts across the region, drawing together members of our regular groups with other musicians and arts organisations. These include study days, longer weekend workshops to consider larger works or chamber music and programmes focused on the development of members' skills, such as composing or conducting.

Achievements and Performance

This year has continued without in-person meetings because of Cobweb restrictions

- On March 16th 2020 our Chairman cancelled all further events in the light of the impending lockdown due to the Coronavirus pandemic, and our Director took up the challenge of providing a programme of virtual events
- These included the Cobweb Virtual orchestra which has performed several times, an online musical Book Club and a series of “Concert Parties” at which individuals play from their homes for the enjoyment of others
- In October we marked our 25th Anniversary with a programme of solo and joint performances, reminiscence and celebration
- Further new ideas, including online Masterclasses and recitals from local professional musicians
- In May 2021 an “in person” event was held to test the limitations of social distancing on performance and to inform the creation of a rigorous Risk Assessment policy. It was hoped to be able to gradually return to our regular programme of meetings as members wishes and as government guidelines allowed. (This did in fact happen.)

Public Benefit Statement

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

Financial Review

The income on total funds for the period amounted to £28,370 (2020: £77,866) against running costs of £22,906 (2020: £76,179), giving a total surplus of £5,464 (2020: £1,687). The total balance of unrestricted funds at the period end, including non-current assets, amounted to £37,513 (2020: £32,049) with a further £328 (2020: £328) held for restricted purposes.

We aim under our reserves policy to hold around 20% - 25% of annual unrestricted expenditure in available reserves (net current assets in the balance sheet), to mitigate financial risks. The reported surplus for the period brings our available unrestricted reserves to £23,013 (2020: £17,280). This equates to more than 100% (2020: 23%) of unrestricted expenditure for the period, which, following a number of years of reported deficits, is comfortably within our target range.

However, it should be noted that, as a result of the ongoing Covid-19 pandemic, expenditure for the period was vastly different to previous periods, and thus this ratio is not directly comparable.

Plans for the Future

We, as a board of trustees, continue to review our future calendar of events to ensure we offer a programme that will meet the needs of our members, whilst cognisant of the fact that the makeup of our membership may be considerably altered as a result of the ongoing situation. We have undertaken a survey of our membership to ascertain the level of engagement we were likely to enjoy as we return to a semblance of “normality.” Social distancing, mask wearing and regular ventilation now form part of our regular routine at all meetings. We work with the committees at our community venues to ensure safety and confidence for our members at all times. The trustees have been meeting monthly and then every 2 months (rather than quarterly) to keep a watching brief on the situation, both financial and vis-à-vis membership, and to support the sterling efforts of our Director and Events Administrator.

Risk Review

The trustees have identified and reviewed the major risks to which the charity is exposed, and systems have been established to mitigate these risks. A Risk Assessment Policy, focused particularly on the issues around Covid-19, has been drawn up which we intend to operate in conjunction with the policies of the venues we hire, as and when we are able to return to in-person activities..

Exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 17.12.21

And signed on their behalf by



Mrs. R. Tanner
Secretary

Independent Examiners Report

Report to the trustees/members of The Cobweb Orchestra on Accounts for the year ended 31st March 2021, set out on the following pages.

Respective responsibilities of the Charity and the Independent Examiner

As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charities Commission, under section 145 (5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention

Basis of Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on these accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Acthave been compromised; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew French

Signed



16 January 2022

STATEMENT OF FINANCIAL ACTIVITIES

| | Note | Restricted funds £ | Unrestricted funds £ | 2020-21 Total funds £ | 2019-20 Total funds £ |
|--|------|--------------------------|----------------------------|-----------------------------|-----------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | - | 18,489 | 18,489 | 4,055 |
| Charitable activities | 2 | - | 9,804 | 9,804 | 73,748 |
| Investments | 2 | - | 77 | 77 | 63 |
| Total | | - | 28,370 | 28,370 | 77,866 |
| Expenditure on: | | | | | |
| Raising funds | 3 | - | 400 | 400 | 1,054 |
| Charitable activities | 3 | - | 22,506 | 22,506 | 74,925 |
| Governance | 3 | - | - | - | 200 |
| Total | | - | 22,906 | 22,906 | 76,179 |
| Net income/(expenditure) | | - | 5,464 | 5,464 | 1,687 |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / losses | | - | - | - | - |
| Net movement in funds | | - | 5,464 | 5,464 | 1,687 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 328 | 32,049 | 32,377 | 30,690 |
| Total funds carried forward | | 328 | 37,513 | 37,841 | 32,377 |

BALANCE SHEET

| | Note | Restricted funds | Unrestricted funds | 2020-21 Total funds | 2019-20 Total funds |
|--|------|------------------|--------------------|---------------------|---------------------|
| | | £ | £ | £ | £ |
| Non-current assets | | | | | |
| Tangible fixed assets | 4 | - | 14,500 | 14,500 | 14,769 |
| Current assets | | | | | |
| Debtors | 5 | - | 2,605 | 2,605 | 2,659 |
| Cash at bank and in hand | | 328 | 25,559 | 25,887 | 24,390 |
| | | 328 | 28,164 | 28,492 | 27,049 |
| Creditors falling due within one year | 6 | - | (5,151) | (5,151) | (9,442) |
| Net current assets | | 328 | 23,013 | 23,341 | 17,608 |
| Total assets less current liabilities | | 328 | 37,513 | 37,841 | 32,377 |
| Net assets | | 328 | 37,513 | 37,841 | 32,377 |
| Funds | | | | | |
| Unrestricted funds | 7 | | 37,513 | 37,513 | 32,049 |
| Restricted funds | 7 | 328 | | 328 | 328 |
| Total funds | | 328 | 37,513 | 37,841 | 32,377 |

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2016 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Mrs. R.Tanner
Secretary

1. Accounting policies

1.1 Accounting Convention

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1.2 Material uncertainty over going concern

Due to the current Covid-19 outbreak, the orchestra has taken the decision, in line with government advice, to cease its major charitable activities (the running of orchestra events) until such time as social distancing measures are lifted. Our ability to continue to operate in the long term is therefore dependent upon the length of time these measures are in force. The trustees consider that sufficient reserves are in place to cope with the most likely scenarios for length of restrictions. These accounts are therefore prepared on a going-concern basis. However, due to the significant uncertainty in timing of these restrictions, which is outside the control of the orchestra, these conditions present a material uncertainty over the orchestra's ability to continue as a going concern.

1.3 Change in accounting reference date

During the year, the orchestra changed its accounting reference date during the year from the 5 April to 31 March, slightly shortening the current accounting period.

1.4 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income balances arise when participants in charitable activities, for example residential events, pay in advance.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets comprise the orchestra's music library (sheet music, associated storage units and printing facilities) and instruments for use by the orchestra.

The initial carrying value of donated assets is taken to be the lower of replacement cost and recoverable amount at the date it is received. The value in use is assumed to be equal to the current replacement cost.

For the instrument bank and music library storage, depreciation calculated on a 10% reducing balance basis on cost, for IT related equipment, depreciation is calculated on a 20% reducing balance basis on cost.

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1.7 Taxation

The charity is exempt from corporation tax on its charitable activities under the primary purpose trading exemption.

1.8 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

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The trustees do not consider there to be the need for any significant judgments or estimates in applying these accounting policies, given the simplicity of the charity's operations. Other than as reported in the paragraph above regarding *Material uncertainty over going concern*, there are no assumptions or other sources of estimation uncertainty at the reporting date which may give rise to a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next reporting period.

1.10 Donated goods and services

Trustees and members of the charity contribute as general volunteers to a number of key areas of operations. These include managing the music library and general administration of membership and weekly groups. Under 6.18 of the 2019 SORP, these services are not recognised in these accounts.

2. Income

| | Restricted funds | Unrestricted funds | 2020-21 Total funds | 2019-20 Total funds |
|---------------------------------|-------------------------|---------------------------|--------------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations | - | 15,873 | 15,873 | 2,921 |
| Gift aid | - | 2,616 | 2,616 | 1,134 |
| | - | 18,489 | 18,489 | 4,055 |
| Charitable activities | | | | |
| Event fees | - | 3,459 | 3,459 | 27,462 |
| Fee refunds | - | - | - | (425) |
| Subscriptions | - | 409 | 409 | 37,218 |
| Membership | - | 5,116 | 5,116 | 7,300 |
| Fund raising events | - | 800 | 800 | 1,742 |
| Other income | - | 20 | 20 | 451 |
| Grants | - | - | - | - |
| | - | 9,804 | 9,804 | 73,748 |
| Investment income | | | | |
| Interest receivable | - | 77 | 77 | 63 |
| Total incoming resources | - | 28,370 | 28,370 | 77,866 |

3. Resources expended

| | | | 2020-21 | 2019-20 |
|--|------------------|--------------------|-------------|-------------|
| | Restricted funds | Unrestricted funds | Total funds | Total funds |
| | £ | £ | £ | £ |
| Expenditure on raising funds | | | | |
| Promotional expenses | - | - | - | 335 |
| Repairs and renewals | - | - | - | 46 |
| IT & Website costs | - | 35 | 35 | 60 |
| Professional subscriptions | - | 365 | 365 | 366 |
| Fundraising trading: costs of goods sold and other costs | - | - | - | 247 |
| | - | 400 | 400 | 1,054 |
| Expenditure on charitable activities | | | | |
| Musicians' fees | - | 2,565 | 2,565 | 20,162 |
| Conductors fees | - | 13,577 | 13,577 | 26,230 |
| Venue hire | - | 167 | 167 | 18,236 |
| Events management | - | 5,501 | 5,501 | 6,286 |
| Hire of plant, machinery and music | - | - | - | 161 |
| Telecommunications | - | 282 | 282 | 150 |
| Postage and stationary | - | - | - | 303 |
| Travel expenses | - | - | - | 2,332 |
| Refreshments and sundries | - | 13 | 13 | 639 |
| Insurance | - | 132 | 132 | 132 |
| Depreciation of fixed assets | - | 269 | 269 | 294 |
| * Impairments of fixed assets | - | - | - | - |
| | - | 22,506 | 22,506 | 74,925 |
| Other expenditure | | | | |
| ** Accounting and bank fees | - | - | - | 200 |
| Total resources expended | - | 22,906 | 22,906 | 76,179 |

* See following page for explanation of credit entry

** Relates to the charity's independent examination of the accounts

Trustees' remuneration and expenses

Purchases made by trustees on behalf of the orchestra and reimbursed totalled £510, for 2 trustees (£323 in 2019-20 for 3 trustees). No travel expenses were claimed by trustees during 2020-21 or 2019-20.

4. Tangible fixed assets

| | | Music library £ | Instrument bank £ | Total £ |
|-----------------------|----------------------------|--------------------|----------------------|------------------|
| Cost | At 1 April 2020 | 12,920.00 | 4,609.00 | 17,529.00 |
| | Additions | - | - | - |
| | Impairments / revaluations | - | - | - |
| | Disposals | - | - | - |
| | At 31 March 2021 | 12,920.00 | 4,609.00 | 17,529.00 |
| Depreciation | At 1 April 2020 | 282.00 | 2,478.00 | 2,760.00 |
| | Impairments / revaluations | - | - | - |
| | Charge for the year | 56.00 | 213.00 | 269.00 |
| | Disposals | - | - | - |
| | At 31 March 2021 | 338.00 | 2,691.00 | 3,029.00 |
| Net book value | At 31 March 2020 | 12,638.00 | 2,131.00 | 14,769.00 |
| | At 31 March 2021 | 12,582.00 | 1,918.00 | 14,500.00 |

5. Trade and other receivables

| | 2020-21 £ | 2019-20 £ |
|-------------------|--------------|--------------|
| Trade receivables | 240 | 240 |
| Gift aid claims | 1,074 | 761 |
| Prepayments | 1,291 | 1,618 |
| Accrued income | - | 41 |
| | 2,605 | 2,660 |

6. Trade and other payables

| | 2020-21 £ | 2019-20 £ |
|-----------------------------|--------------|--------------|
| Deferred income | 908 | 2,180 |
| Trade payables and accruals | 4,243 | 7,262 |
| | 5,151 | 9,442 |

7. Movement in funds

| | At 1 April 2020 | Income | Expenditure | Fund transfers | At 31 March 2021 |
|--------------------------|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 32,049 | 28,370 | (22,906) | - | 37,513 |
| Restricted funds – CDCF | - | - | - | - | - |
| Ludworth grant | - | - | - | - | - |
| Restricted funds – other | 328 | - | - | - | 328 |
| | 32,377 | 28,370 | (22,906) | - | 37,841 |

| | At 6 April 2019 | Income | Expenditure | Fund transfers | At 31 March 2020 |
|--------------------------|--------------------|---------------|-----------------|-------------------|---------------------|
| Unrestricted funds | 29,801 | 77,866 | (75,765) | 147 | 32,049 |
| Restricted funds – CDCF | 414 | - | (414) | - | - |
| Ludworth grant | - | - | - | - | - |
| Restricted funds – other | 475 | - | - | (147) | 328 |
| | 30,690 | 77,866 | (76,179) | - | 32,377 |