

Independent examiner's report to the trustees of Bristol Concert Orchestra

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



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25 June 2024

Bristol Concert Orchestra

Balance Sheet for the year ending 31st August 2023

			<u>31st Aug 2023</u>	<u>31st Aug 2022</u>
Fixed assets	£	£	£	£
Timpani & Bass drum				
Historic cost		3,450.00		3,450.00
Accumulated depreciation		(3,015.00)		(2,870.00)
Net book value			435.00	580.00
Music stands				
Historic cost		568.20		568.20
Accumulated depreciation		(557.80)		(516.20)
Net book value			10.40	52.00
			<u>445.40</u>	<u>632.00</u>
Current assets				
St. George's deposits		960.00		
Gift Aid not yet claimed		2,000.00		1,200.00
Overpaid / cancelled music hire				784.00
Future music hire				
Ticket sales				4,672.00
Programme sales		114.00		158.19
Late subscriptions				170.00
Deposit account		10,515.55		13,093.79
Current account:				
Statement balance	1,791.87			147.85
Transactions not cleared	(529.85)			
		<u>1,262.02</u>		<u>147.85</u>
Cash		343.29		157.50
		<u>15,194.86</u>		<u>20,383.33</u>
Current liabilities				
Conductor's fees				612.50
Rehearsal venue hire				605.00
Concert venue expenses				4,562.45
Soloist's fees	100.00			
Extra players & instruments				130.00
Poster and programme printing				485.02
Music postage	13.45			
Making Music Sub, Insurance				412.00
Miscellaneous expenses	64.00			132.11
Ticket money to be refunded				28.00
		<u>177.45</u>		<u>6,967.08</u>
			<u>15,017.41</u>	<u>13,416.25</u>
Net assets			<u>15,462.81</u>	<u>14,048.25</u>
Capital				
Opening balance			14,048.25	21,004.88
Surplus / (Deficit)			1,414.56	(6,956.63)
			<u>15,462.81</u>	<u>14,048.25</u>

Income & Expenditure Account for the year ending 31st August 2023

		<u>2022 – 2023</u>	<u>2021 – 2022</u>
Income	£	£	£
Members' subscriptions	7,858.00		6,396.00
Sinfonietta subscriptions	520.00		0.00
Coffee money	117.29		
Ticket sales	14,213.64		10,066.00
Gift Aid (estimate)	800.00		500.00
Donations	1,270.00		400.00
Programme sales	455.70		206.63
Deposit account interest	121.76		6.56
Total income		<u>25,356.39</u>	<u>17,575.19</u>
Expenditure			
Conductor's fees	6,308.75		6,030.00
Concert hall hire and fixed costs	6,414.00		6,621.00
Music hire and associated costs	508.32		1,176.26
Extra players & instruments	1,736.76		2,342.04
Rehearsal venue hire	3,993.00		3,182.00
Soloists	950.00		1,525.00
Ticket sale commission	2,256.54		1,517.40
Publicity	409.41		812.23
Making Music Sub, Insurance	418.00		412.00
PRS	171.12		187.49
Programme printing	247.44		292.79
Concert Flowers, Wine, etc.	90.00		57.75
Coffee supplies	64.00		0.00
Ticket postage / expenses	0.00		0.00
Web site	146.79		149.26
Miscellaneous expenses	41.10		40.00
Total expenditure		<u>23,755.23</u>	<u>24,345.22</u>
		<u>1,601.16</u>	<u>(6,770.03)</u>
Depreciation			
Depreciation of drums	145.00		145.00
Depreciation of music stands	41.60		41.60
		<u>186.60</u>	<u>186.60</u>
Net surplus / (deficit)		<u>1,414.56</u>	<u>(6,956.63)</u>

Bristol Concert Orchestra : Concert Breakdowns 2022 – 2023

Main Concerts

	<u>Autumn 2022</u>	<u>Spring 2023</u>	<u>Summer 2023</u>	<u>Totals</u>
Tickets sold	510	353	300	1163
<u>Costs</u>				
Hire of venue and fixed costs	2,100.00	2,142.00	2,172.00	6,414.00
Ticket sale commission	968.68	725.81	562.05	2,256.54
PRS	0.00	0.00	171.12	171.12
Venue for extra rehearsal(s)	90.00	90.00	90.00	270.00
Conductor's fees	612.50	612.50	612.50	1,837.50
Soloists	400.00	450.00	0.00	850.00
Extra Players / Instruments	590.00	265.00	881.76	1,736.76
Flowers / Wine	30.00	30.00	30.00	90.00
Music costs	0.00	0.00	508.32	508.32
Posters / Adverts	286.33	59.98	63.10	409.41
Programmes	87.99	79.54	79.91	247.44
Ticket postage / expenses	0.00	0.00	0.00	0.00
Total Costs	5,165.50	4,454.83	5,170.76	14,791.09
<u>Income</u>				
Ticket sales	6,162.00	4,484.30	3,567.34	14,213.64
Programme sales	171.70	170.00	114.00	455.70
Total Income	6,333.70	4,654.30	3,681.34	14,669.34
Average revenue per ticket	12.42	13.18	12.27	12.61
Surplus	1,168.20	199.47	(1,489.42)	(121.75)

Bristol Concert Orchestra : Concert Breakdowns 2022 – 2023

Extra Events

	<u>Sinf. Jul 2023</u>	<u>Totals</u>
<u>Costs</u>		
Rehearsal venue	369.00	369.00
Ticket sale commission	0.00	0.00
Conductor's fees	245.00	245.00
Soloists / Narrator	100.00	100.00
Extra players	0.00	0.00
Music costs	0.00	0.00
Total Costs	714.00	714.00
<u>Income</u>		
Sinfonietta subscriptions	520.00	520.00
Ticket sales	0.00	0.00
Donations	400.00	400.00
Total income	920.00	920.00
Surplus	206.00	206.00
Overall concert surplus	84.25	