

EAST LONDON LATE STARTERS ORCHESTRA

England & Wales · Charity number 1137006

Details

Other names ELLSO

Status Registered

Legal form Charitable company

Company number [07307638](#)

Registered 2010-07-22

Register [View on the Charity Commission register](#)

Contact

Address Capital Office
124 City Road
London
EC1V 2NX

Phone 07812143477

Email info@ellso.org

Website www.ellso.org

Activities

Objects: TO PROMOTE PUBLIC KNOWLEDGE AND APPRECIATION OF MUSIC PARTICULARLY THE ESTABLISHMENT AND MAINTENANCE OF A COMMUNITY ORCHESTRA WHICH WILL PROVIDE AN OPPORTUNITY FOR STRUCTURED GROUP LEARNING OF INSTRUMENTAL AND VOCAL PERFORMANCE BY LATE STARTERS AND ENCOURAGE PARTICIPATION BY THEM IN ALL ASPECTS OF MUSIC.

Activities: ELLSO's aim is to promote public knowledge and appreciation of music by means of the establishment and maintenance of a community orchestra which will provide opportunity for the structured group learning of instrumental and vocal performance by late starters, and encourage participation by them in all aspects of music.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, THROUGHOUT LONDON.
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-12	£218,390	£182,909	-	-
2024-09-12	£185,700	£175,540	-	-
2023-09-12	£177,502	£173,608	-	-
2022-09-12	£151,441	£131,648	-	-
2021-09-12	£104,490	£118,971	-	-
2020-09-12	£87,031	£100,223	-	-

Trustees

Name	Role	Appointed
Aida Berenice Saldana Hernandez		2026-02-28
Angela Lord		2026-02-28
Bernadette Steiert		2022-09-10
Brenda Maguire		2024-03-02
Denise Brewster		2022-03-05
Jacqueline Honeyball		2023-03-04
Judit Ambrus		2023-01-14
Julia Carroll		2020-02-29
Lynda Rowlinson		2022-09-10
Pearl Williams		2016-02-27
Zenani Sibindi		2019-03-02
michael lee		2018-03-17

Accounts

REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2025
for
East London Late Starters Orchestra
(ELLSO)

Fizz Accounting Limited
Unit A St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

East London Late Starters Orchestra
(ELLSO)

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for the Year Ended 12 September 2025

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East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

The Directors present their annual report and the financial statements of the charity for the year ended 12 September 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Company's Articles of Association, the Companies Act 2006, and the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities', issued in March 2005.

Registered Company number
07307638 (England and Wales)

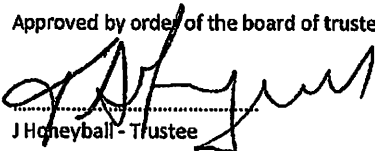
Registered Charity number
1137006

Registered office
Capital Office
124 City Road
London
EC1V 2NX

Directors
Judit Ambrus
Denise Brewster
Julia Carroll
Jacqueline Honeyball
Michael Lee
Brenda Maguire
Lynda Rowlinson
Zenani Sibindi
Bernadette Steiert
Pearl Williams

Independent examiner
Fizz Accounting Limited
Unit A St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 07/03/2026 and signed on its behalf by:


J Honeyball - Trustee

Bankers
Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental performance by late starters and encourage participation by them in all aspects of music.

The Directors who served during the year were:

Judit Ambrus	Re-elected March 2025
Denise Brewster (Secretary)	Re-elected March 2024
Julia Carroll	Re-elected March 2024
Jacqueline Honeyball	Elected March 2023 (Treasurer from October 2023)
Mike Lee	Re-elected March 2023
Brenda Maguire	Elected March 2024
Jacqueline Parker	Elected March 2023 (Resigned March 2025)
Lynda Rowlinson	Re-elected March 2025
Zenani Sibindi	Re-elected March 2023
Bernadette Stelert	Re-elected March 2024
Pearl Williams	Re-elected March 2023

The Directors of the company are also the trustees of the charity. None of the directors have any beneficial interest in the company. Directors are appointed by the members in the general meeting. The Directors may themselves appoint a member to act as a director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association, which require payment of a subscription. Membership runs from the date of enrolment until the 12th September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair or a Steering Group to act as a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration such as tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

Risk Management

The Directors recognise their duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors and are reviewed annually. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership.

ELLSO continues this approach today with the stated aim of promoting public knowledge and appreciation of music and the encouragement of participation by adults at any stage in life.

ELLSO welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. In order to maximise access to its activities, ELLSO offers concessionary fees where there is demonstrable need and a scheme whereby instruments can be hired at modest cost.

ELLSO strives to maintain an ethos which is non-competitive, non-hierarchical and inclusive.

An Internal fund known as 'Ray's Fund' is set up and maintained in memory of Ray Muggeridge, a former member, to cover a concession scheme and make small financial grants in the form of one-off fee waivers or reductions to ELLSO members who are experiencing severe financial hardship. An independent practitioner administers the fund on a confidential basis. In 2024-25 Ray's Fund supported 25 individuals with grants totalling £3,975.

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to an equivalent to ABRSM Grade 6+
- Intermediate String Ensemble – meeting Monday evenings, for stage 2- 4 standard players
- Symphony Orchestra – meeting Thursday evenings for players at a standard of stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- 'Mudlark' informal chamber evening for members and friends (Not offered in 2024-25)
- Annual Residential Summer School.

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. Here ELLSO teaches adults to play orchestral stringed instruments through a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It is open to all adults, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has to be limited to around 150 places in any one term.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

Intermediate String Ensemble (ISE)

The Intermediate String Ensemble is a teaching ensemble open to players who are at a standard equivalent to ELLSO stages 2 to 4. It is intended primarily to enable the Saturday learners to extend their ensemble-playing experience.

Approximately 40 string players benefit from this coached ensemble which meets on Monday evenings and holds an informal play-through at the end of each term for family and friends

ELLSO Symphony Orchestra (ESO)

The ELLSO Symphony Orchestra is a small symphony orchestra of amateur string, brass and woodwind players, established to provide a progression route for ELLSO members who have reached ELLSO stage 5 or Grade 6 and above. This group includes Brass and woodwind players in addition to strings. The ESO tackles a wide repertoire of symphonic and other pieces within an orchestral setting, drawing in soloists and additional voices (e.g. percussion or extra brass players) as required. The orchestra rehearses weekly on a Thursday during term time in St. Anne's Church in Limehouse and holds its own termly concerts.

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends.

Summer Mondays

A season of Monday evening rehearsals is run throughout the summer in East London, offering ELLSO string members the chance to enjoy a varied programme of music under the expert guidance of an ELLSO tutor.

Summer School

At our residential Summer School we welcome string players from far and wide to join us and to share the unique ELLSO experience. Through this venture, we have encouraged and supported other groups (e.g. Leeds Late Starters, New York Late Starter Strings) to set themselves up.

ACHIEVEMENT AND PERFORMANCE

During 2024 - 25 we registered 210 members of ELLSO altogether at one or more of our regular groups. On average, 146 registered for Saturday sessions, and around 38 and 43 attended the Intermediate String Ensemble and ELLSO Symphony Orchestra sessions respectively. Average attendance figures for the year were 75% Saturdays, 69% for ESO and 74% for ISE. We always try hard to keep in touch with people who have been away for a while, seeing this as an important part of our role as a community.

The 2025 Summer School was attended by 101 players and was led by a team of 11 string tutor/performers. Our own members were joined by players from all corners of the UK and others travelling from the USA, Southern Ireland, Belgium, France, Germany and the Netherlands.

This year we forged a connection with the Royal Birmingham Conservatoire. ELLSO engaged the services of two of their outgoing professional level string players to support our early-stage learners during the Summer School week. This was a highly successful venture, providing the two students with valuable teaching experience and an opportunity to build contacts and network with professionals as they embark on their careers. We hope to build on the connection in future years.

Summer Mondays 2025 was popular, successful and enjoyable, attracting an average attendance of 53 members, an increase on last year. Representing all sections of ELLSO, the activity included a performance at the open-air community Funday at St. Anne's Church in Limehouse.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

Tutors

In 2024-2025, eleven tutors were contracted for the Saturday programme running at the Phoenix School, three of whom coached the Intermediate Strings Ensemble on Monday evenings at the Bernie Cameron Community Centre and Summer Mondays. An additional tutor conducted the Thursday evening ELLSO Symphony Orchestra at St Anne's Church. Having a stable, talented and experienced cohort of tutors and regular deputies remains a significant strength for ELLSO.

A members' review of the Saturday programme is conducted annually. The feedback from members in 2025 was overwhelmingly positive and appreciative. Where there was criticism, it was generally thoughtful and balanced, and issues were addressed by the tutor team and the ELLSO board.

Volunteers

An exemplary number of members contribute to ELLSO's success by volunteering to help with the many practical and administrative tasks necessary to run all its regular activities and concerts. A myriad of tasks are done faithfully and unobtrusively by individual members all year round and the Directors are grateful to all who have contributed their time and help so generously.

Directors have willingly given of their time to support people in their roles and the board has been working hard to spread the knowledge of how ELLSO operates and to keep fuller records of procedures. Areas of its management, e.g. Finance, Secretarial administration, Membership, work in teams, who have different jobs to do but who can deputise temporarily for others within their team, in situations of emergency.

In the absence of a replacement for the outgoing chair, this work has been covered by a Steering Group of 5 Directors. This has had the benefit of spreading the responsibility, but also sharing a deeper understanding of the running of the charity.

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. This includes annually reviewing the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. During the 2024-2025 financial year a total surplus of was incurred in the running of our activities. This year we continue to cover the investment in a new website, which was necessary as the old platform was becoming obsolete.

Gift Aid from previous years, which was a significant factor in our financial recovery from the pandemic, continues to be a useful addition to our finances. The amount we were able to claim in 2024-2025 was £5,004 (£1,000 of which was reported in the 2023-2024 accounts).

This year we were very fortunate to receive a bequest from a former member of £20,651. In accordance with their wishes the funds will be restricted and used to purchase instruments and music.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2025

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity, to seek to hold 25% venue costs plus 50% of tutor fees. In January 2025 a suitable reserves figure of £83,000 was recommended. The balance of Unrestricted Funds available is £130,944 after allowing for Funds of £4,352 invested in Musical Instruments (represented by Fixed Assets on the Balance Sheet).

ELLSO has not increased the costs to members for its core activities since 2022 and intends to use a proportion of the excess reserves to continue allowing as many people as possible to participate in learning and making music by not increasing costs for 2025-26. To further enhance the quality of our programs, we will engage an additional tutor for 2025-26 to ensure that tutor groups remain at a reasonable size.

Approved by order of the board of trustees on 07/03/2026.

Independent Examiner's Report to the Trustees of East London Late Starters Orchestra (ELLSO)

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2025.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Greg Lovett
Fizz Accounting Limited
Unit A St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

Signed: 

Date: 20 March 2026

East London Late Starters Orchestra (ELLSO)
Statement of Financial Activities for the Year Ended 12 September 2025

	Notes	Unrestricted fund £	Restricted fund £	12.9.25 Total funds £	12.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,213	22,747	33,960	10,803
Charitable activities					
ELLSO Symphony Orchestra (formerly PE)		11,867	(60)	11,807	10,923
Intermedlate String Ensemble (formerly IPE)		8,624	(250)	8,374	8,842
Instrument hire		1,480	(40)	1,440	1,960
Saturday Refreshments/Buffer		2,104	-	2,104	1,950
Summer school		71,867	-	71,867	68,564
Saturday Mornings		82,656	(3,625)	79,031	74,510
Summer Mondays		6,523	-	6,523	5,646
Other Activities		41	-	41	-
Other Income		3,243	-	3,243	2,502
Total		199,618	18,772	218,390	185,700
EXPENDITURE ON					
Charitable activities					
Other Activities		8,897	-	8,897	5,107
Summer school		6,796	-	6,796	5,247
Tutors Fees		81,433	-	81,433	77,106
Hall Hire		76,814	-	76,814	73,135
Other		8,969	-	8,969	14,945
Total		182,909	-	182,909	175,540
NET INCOME/(EXPENDITURE)		16,709	18,772	35,481	10,160
Transfers between funds		(1,000)	1,000	-	-
Net movement in funds		15,709	19,772	35,481	10,160
RECONCILIATION OF FUNDS					
Total funds brought forward		115,235	9,466	124,701	114,541
TOTAL FUNDS CARRIED FORWARD		130,944	29,238	160,182	124,701

The notes form part of these financial statements

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2025 continued

	Unrestricted fund	Restricted fund	12.9.25 Total funds	12.9.24 Total funds
Notes	£	£	£	£

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East London Late Starters Orchestra
(ELLSO)

Balance Sheet at 12 September 2025

		Unrestricted funds	Restricted funds	12.9.25 Total funds	12.9.24 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5	2,470	1,882	4,352	1,718
CURRENT ASSETS					
Debtors	6	158	-	158	1,951
Cash at bank		178,012	27,356	205,368	160,228
		<u>178,170</u>	<u>27,356</u>	<u>205,526</u>	<u>162,179</u>
CREDITORS					
Amounts falling due within one year	7	(33,860)	-	(33,860)	(28,802)
NET CURRENT ASSETS		<u>144,310</u>	<u>27,356</u>	<u>171,666</u>	<u>133,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,780	29,238	176,018	135,095
ACCRUALS	8	(15,836)	-	(15,836)	(10,394)
NET ASSETS		<u>130,944</u>	<u>29,238</u>	<u>160,182</u>	<u>124,701</u>
FUNDS	9				
Unrestricted funds				130,944	115,235
Restricted funds				29,238	9,466
TOTAL FUNDS				<u>160,182</u>	<u>124,701</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2025.

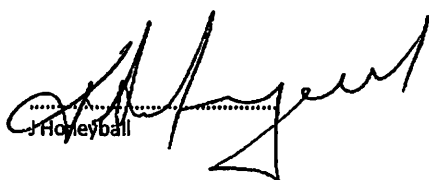
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements approved by the Board of Trustees on 07/03/2026 were signed on its behalf by:


J Honeyball

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements
for the Year Ended 12 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

2 NET INCOME/(EXPENDITURE)

Net Income/(expenditure) is stated after charging/(crediting):

	12.9.25	12.9.24
	£	£
Depreciation - owned assets	1,305	519
Deficit on disposal of fixed assets	40	-

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2025 nor for the year ended 12 September 2024.

Trustees' expenses

Five (2024: Eight) trustees have been reimbursed for expenses incurred during the year totalling £8,601 (2024: £3,124). These expenses were typically for computer subscriptions, travel expenses, Summer school hotel, printing expenses, and space hire.

Honorarium payments

In preparing the accounts, we have accounted for a payment to a former trustee - Angela Lord - of £1,500. This was a token payment for the work involved in organising the annual residential Summer School. The amount was paid just after the end of the financial year, in November.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,740	2,063	10,803
Charitable activities			
ELLSO Symphony Orchestra (formerly PE)	11,103	(180)	10,923
Intermediate String Ensemble (formerly IPE)	9,042	(200)	8,842
Instrument hire	1,960	-	1,960
Saturday refreshment/buffet	1,950	-	1,950
Summer school	68,564	-	68,564
Saturday mornings	77,875	(3,365)	74,510
Summer Mondays	5,646	-	5,646
Extra activities	-	-	-
Other income	2,502	-	2,502
Total	187,382	(1,682)	185,700
EXPENDITURE ON			
Charitable activities			
Other Activities	5,107	-	5,107
Summer school	5,247	-	5,247
Tutors Fees	77,106	-	77,106
Hall Hire	73,135	-	73,135
Other	14,945	-	14,945
Total	175,540	-	175,540
NET INCOME	11,842	(1,682)	10,160

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Transfers between funds	(1,000)	1,000	-
Net movement in funds	10,842	(682)	10,160
RECONCILIATION OF FUNDS			
Total funds brought forward	104,393	10,148	114,541
TOTAL FUNDS CARRIED FORWARD	115,235	9,466	124,701
5. TANGIBLE FIXED ASSETS			
	Plant and machinery	Computer equipment	Totals
	£	£	£
COST			
At 13 September 2024	8,213	503	8,716
Additions in year	3,730	249	3,979
Disposals in year	(250)	-	(250)
	11,693	752	12,445
DEPRECIATION			
At 13 September 2024	6,495	503	6,998
Charge for year	1,255	50	1,305
Accumulated depreciation on disposals	(210)	-	(210)
At 12 September 2025	7,540	553	8,093
NET BOOK VALUE			
At 12 September 2025	4,153	199	4,352
At 12 September 2024	1,718	-	1,718
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	12.9.25	12.9.24	
	£	£	
Trade debtors	158	1,691	
Prepayments and accrued income	-	260	
	158	1,951	

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.25	12.9.24
	£	£
Trade creditors	1,246	-
Other creditors	974	155
Deferred income	31,640	28,647
	<u>33,860</u>	<u>28,802</u>

8. ACCRUALS

	12.9.25	12.9.24
	£	£
Accruals	<u>15,836</u>	<u>10,394</u>

9. MOVEMENT IN FUNDS

	At 13.9.24	Net movement in funds	Transfers between funds	At 12.9.25
	£	£	£	£
Unrestricted funds				
General fund	115,235	16,709	(1,000)	130,944
Restricted funds				
Ray's Fund	9,466	(1,880)	1,000	8,586
Carol Jones' Fund	-	20,652	-	20,652
TOTAL FUNDS	<u>124,701</u>	<u>35,481</u>	<u>-</u>	<u>160,182</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	199,618	(182,909)	16,709
Restricted funds			
Ray's Fund	(1,880)	-	(1,880)
Carol Jones' Fund	20,652	-	20,652
TOTAL FUNDS	<u>218,390</u>	<u>(182,909)</u>	<u>35,481</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2025.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2025

	12.9.25 £	12.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,260	6,443
Gift aid	4,005	1,000
Subscriptions	<u>3,695</u>	<u>3,360</u>
	33,960	10,803
Charitable activities		
ELLSO Symphony Orchestra (formerly PE)	11,487	10,923
Intermediate String Ensemble (formerly IPE)	8,374	8,842
Saturday Refreshment/Buffer	2,145	1,950
Extra Activities	-	-
Saturday Mornings	79,031	74,510
Instrument Hire	1,760	1,960
Summer Mondays	6,523	5,646
Summer School	<u>71,867</u>	<u>68,564</u>
	181,187	172,395
Other income		
Bank interest received	<u>3,243</u>	<u>2,502</u>
Total incoming resources	<u>218,390</u>	<u>185,700</u>
EXPENDITURE		
Charitable activities		
Summer School	6,796	5,247
Tutor fees	81,433	77,106
Hall hire	77,064	73,135
Other	5,102	4,588
Depreciation of tangible fixed assets	1,305	519
Loss on sale of tangible fixed assets	<u>40</u>	<u>-</u>
	171,740	160,595
Other		
Other general expenses	2,867	3,694
Insurance	846	967
Website	<u>5,256</u>	<u>8,284</u>
	8,969	12,945

This page does not form part of the statutory financial statements

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2025

	12.9.25 £	12.9.24 £
Support Costs		
Governance costs		
Accountancy and legal fees	2,200	2,000
Total resources expended	182,909	175,540
Net income	35,481	10,160

† This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2024
for

East London Late Starters Orchestra
(ELLSO)

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

East London Late Starters Orchestra
(ELLSO)

Contents of the Financial Statements
for the Year Ended 12 September 2024

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Detailed Statement of Financial Activities	16 to 17

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

The Directors present their annual report and the financial statements of the charity for the year ended 12 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Company's Articles of Association, the Companies Act 2006, and the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities', issued in March 2005.

Registered Company number
07307638 (England and Wales)

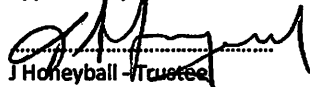
Registered Charity number
1137006

Registered office
Capital Office
124 City Road
London
EC1V 2NX

Directors
Judit Ambrus
Denise Brewster
Julia Carroll
Jacqueline Honeyball
Michael Lee
Brenda Maguire
Jacqueline Parker
Lynda Rowlinson
Zenani Sibindi
Bernadette Steiert
Pearl Williams

Independent examiner
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 23 March 2025 and signed on its behalf by:


J Honeyball - Trustee

Bankers
Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental performance by late starters and encourage participation by them in all aspects of music.

The Directors who served during the year were:

Judit Ambrus	Elected March 2023
Denise Brewster (Secretary)	Re-elected March 2024
Julia Carroll	Re-elected March 2024
Patricia Dambrine	Elected March 2023 (Resigned August 2024)
Jacqueline Honeyball	Elected March 2023 (Treasurer from October 2023)
Mike Lee	Re-elected March 2023
Brenda Maguire	Elected March 2024
Jacqueline Parker	Elected March 2023
Lynda Rowlinson	Elected March 2023
Zenani Sibindi	Re-elected March 2023
Bernadette Steiert	Re-elected March 2024
Pearl Williams	Re-elected March 2023

The Directors of the company are also the trustees of the charity. None of the directors have any beneficial interest in the company. Directors are appointed by the members in the general meeting. The Directors may themselves appoint a member to act as a director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association, which require payment of a subscription. Membership runs from the date of enrolment until the 12th September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration such as tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

Risk Management

The Directors recognise their duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors and are reviewed annually. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership.

ELLSO continues this approach today with the stated aim of promoting public knowledge and appreciation of music and the encouragement of participation by adults at any stage in life. ELLSO welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. To maximise access to its activities, ELLSO offers concessionary fees where there is a demonstrable need and a scheme whereby instruments can be hired at a modest cost.

ELLSO strives to maintain an ethos which is non-competitive, non-hierarchical and inclusive.

An internal fund known as 'Ray's Fund' is set up and maintained in memory of Ray Muggeridge, a former member, to cover a concession scheme and make small financial grants in the form of one-off fee waivers or reductions to ELLSO members who are experiencing severe financial hardship. An independent practitioner administers the fund on a confidential basis. During the year 24 individuals were awarded grants and concessions totalling £3,745 enabling some members to join, or others to continue, who would otherwise have been unable to afford to do so. The Board records thanks to all those who have made donations to this important fund.

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to an equivalent to ABRSM Grade 6+
- Intermediate String Ensemble – meeting Monday evenings, for stage 2- 4/5 standard players
- Symphony Orchestra – meeting Thursday evenings for players at a standard of stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- Annual Residential Summer School.

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. Here ELLSO teaches adults to play orchestral stringed instruments through a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It is open to all adults, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has to be limited to around 150 places in any one term.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

Intermediate String Ensemble (ISE)

The Intermediate String Ensemble is a teaching ensemble open to players who are at a standard equivalent to ELLSO stages 2 to 4. It is intended primarily to enable the Saturday learners to extend their ensemble-playing experience, and for this reason the conductor is drawn from the team of Saturday tutors.

Approximately 40 string players benefit from this coached ensemble which meets on Monday evenings and holds an informal play-through at the end of each term for family and friends

ELLSO Symphony Orchestra (ESO)

The ELLSO Symphony Orchestra is a small symphony orchestra of amateur string, brass and woodwind players, established to provide a progression route for ELLSO members who have reached ELLSO stage 5 or Grade 6 and above. This group includes brass and woodwind players in addition to strings. The ESO tackles a wide repertoire of symphonic and other pieces within an orchestral setting, drawing in soloists and additional voices (e.g. percussion or extra brass players) as required. The orchestra rehearses weekly on a Thursday during term time in St. Anne's Church in Limehouse and holds its own termly concerts.

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends.

Summer Mondays

A season of less formal sessions takes place during the summer holidays, which any ELLSO string player can attend on a pay-as-you-go basis. This group is sometimes invited to play at local open-air events at which it usually runs a popular "have-a-go" item.

Summer School

At our residential Summer School, we welcome string players from far and wide to join us and to share the unique ELLSO experience. The 2024 ELLSO residential Summer School was again held in Rutland and attended by 99 players led by a team of 10 renowned tutor/performers. Through this venture, we have encouraged and supported other groups (e.g. Yorkshire Late Starters Strings, New York Late Starter Strings) to set themselves up.

ACHIEVEMENT AND PERFORMANCE

After several months of development, a new more accessible ELLSO website was launched in January 2024. We continue to invest in refining and improving the site and the Board's thanks go to the volunteers who give their time to running the website.

A new publicity film featuring ELLSO members was produced in the summer of 2024, and this is available to view on the website. It is hoped that it will increase ELLSO's profile and member recruitment.

These developments and ELLSO's regular activities demonstrate that ELLSO continues to fulfil its public benefit by promoting public knowledge and appreciation of music and by encouraging participation by adults in all aspects of music.

During 2023 - 24 we registered 215 members of ELLSO altogether at one or more of our regular groups. On average, 140 registered for Saturday sessions, and around 40 attended the Intermediate String Ensemble and ELLSO Symphony Orchestra sessions respectively.

We took on 51 new Saturday players across the year and said goodbye to 21 members as the year progressed. ISE saw 28 new participants joining this year. ESO acquired 8 new players.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

Average attendance figures for the year were 75% for Saturdays, 71% for ESO and 71% for ISE. We always try hard to keep in touch with people who have been away for a while, seeing this as an important part of our role as a community.

The 2024 Summer School was attended by 104 players and was led by a team of 10 string tutor/performers. Our own members were joined by players from all corners of the UK and others travelling from the US, Southern Ireland, Hong Kong, Belgium, France and the Netherlands.

Summer Mondays 2024 was popular and attracted an average weekly attendance of 46 members, representing all sections of ELLSO, and included a performance at the open-air community Funday at St. Anne's Church in Limehouse.

Tutors

In 2023-2024, eleven tutors were contracted for the Saturday programme running at the Phoenix School, one of whom ran the Intermediate Strings Ensemble on Monday evenings at the Bernie Cameron Community Centre and an additional tutor ran the Thursday evening ELLSO Symphony Orchestra at St Anne's Church.

Having a stable, talented and experienced cohort of tutors and regular deputies remains a significant strength for ELLSO.

A members' review of the Saturday programme is conducted annually. The feedback from members in 2024 was overwhelmingly positive and appreciative. Where there was criticism, it was generally thoughtful and balanced, and issues were addressed by the tutor team and a summary of responses given to members.

Volunteers

An exemplary number of members contribute to ELLSO's success by volunteering to help with the many practical and administrative tasks necessary to run all its regular activities and concerts. A myriad of tasks are done faithfully and unobtrusively by individual members all year round and the Directors are grateful to all who have contributed their time and help so generously.

Following an energetic recruitment campaign among the membership, this past year has seen the Board reach its capacity, with 12 volunteer Directors.

Retiring Directors have willingly given their time to support people in their new roles and the board has been working hard to spread the knowledge of how ELLSO operates and to keep fuller records of procedures. Areas of its management, e.g. Finance, Secretarial Administration and Membership, now work in teams who have different jobs to do but who can deputise temporarily for others within their team, in situations of emergency.

In the absence of a replacement for the role of Chair, this work has been covered by a Steering Group of 5 Directors. This has had the benefit of spreading the workload, while also sharing a deeper understanding of the running of the charity, until such time as a new chair emerges.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2024

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. This includes annually reviewing the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. During the 2023-2024 financial year a total surplus of £10,160 was incurred in the running of our activities. This year we continue to cover the investment in a new website, which was necessary as the old platform was becoming obsolete.

Gift Aid from previous years, which was a significant factor in our financial recovery from the pandemic, continues to be a useful addition to our finances. The estimated Gift Aid claim for 2023-2024 was £1,000.

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy, which is reviewed annually, currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity, to seek to hold 25% venue costs plus 50% of tutor fees. In March 2024 a suitable reserves figure of £75,000 was agreed. The balance of Unrestricted Funds available is £115,235 after allowing for Funds of £1,718 invested in Musical Instruments (represented by Fixed Assets on the Balance Sheet).

Approved by order of the board of trustees on 23 March 2025.

Independent Examiner's Report to the Trustees of East London Late Starters Orchestra (ELLSO)

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2024.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an Independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Greg Lovett
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

Signed: 

Date: 23 March 2025

East London Late Starters Orchestra (ELLSO)
Statement of Financial Activities for the Year Ended 12 September 2024

		Unrestricted fund	Restricted fund	12.9.24 Total funds	12.9.23 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,740	2,063	10,803	17,487
Charitable activities					
ELLSO Symphony Orchestra (formerly PE)		11,103	(180)	10,923	9,675
Intermediate String Ensemble (formerly IPE)		9,042	(200)	8,842	8,095
Instrument hire		1,960	-	1,960	1,176
Refreshments/Buffer		1,950	-	1,950	1,799
Summer school		68,564	-	68,564	64,769
Saturday Mornings		77,875	(3,365)	74,510	65,586
Summer Mondays		5,646	-	5,646	4,458
Extra Activities		-	-	-	3,190
Other Income		2,502	-	2,502	1,267
Total		187,382	(1,682)	185,700	177,502
EXPENDITURE ON					
Charitable activities					
Other Activities		5,107	-	5,107	7,732
Summer school		5,247	-	5,247	12,157
Tutors Fees		77,106	-	77,106	72,994
Hall Hire		73,135	-	73,135	65,958
Other		14,945	-	14,945	14,767
Total		175,540	-	175,540	173,608
NET INCOME/(EXPENDITURE)		11,842	(1,682)	10,160	3,894
Transfers between funds	9	(1,000)	1,000	-	-
Net movement in funds		10,842	(682)	10,160	3,894
RECONCILIATION OF FUNDS					
Total funds brought forward		104,393	10,148	114,541	110,647
TOTAL FUNDS CARRIED FORWARD		115,235	9,466	124,701	114,541

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2024 continued

	Unrestricted fund	Restricted fund	12.9.24 Total funds	12.9.23 Total funds
Notes	£	£	£	£

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East London Late Starters Orchestra
(ELLSO)

Balance Sheet at 12 September 2024

		Unrestricted fund	Restricted fund	12.9.24 Total funds	12.9.23 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	5	<u>1,718</u>	<u>-</u>	<u>1,718</u>	<u>537</u>
CURRENT ASSETS					
Debtors	6	1,951	-	1,951	7,112
Cash at bank		<u>150,762</u>	<u>9,466</u>	<u>160,228</u>	<u>156,079</u>
		152,713	9,466	162,179	163,191
CREDITORS					
Amounts falling due within one year	7	<u>(28,802)</u>	<u>-</u>	<u>(28,802)</u>	<u>(41,459)</u>
NET CURRENT ASSETS		<u>123,911</u>	<u>9,466</u>	<u>133,377</u>	<u>121,732</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		125,629	9,466	135,095	122,269
ACCRUALS	8	<u>(10,394)</u>	<u>-</u>	<u>(10,394)</u>	<u>(7,728)</u>
NET ASSETS		<u>115,235</u>	<u>9,466</u>	<u>124,701</u>	<u>114,541</u>
FUNDS	9				
Unrestricted funds				115,235	104,393
Restricted funds				<u>9,466</u>	<u>10,148</u>
TOTAL FUNDS				<u>124,701</u>	<u>114,541</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2024.

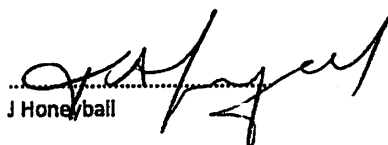
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements approved by the Board of Trustees on 23rd March 2025 were signed on its behalf by:


J Honeyball

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements
for the Year Ended 12 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the Income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

2 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	12.9.24	12.9.23
	£	£
Depreciation - owned assets	519	205

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2024 nor for the year ended 12 September 2023.

Trustees' expenses

Eight (2023: Six) trustees have been reimbursed for expenses incurred during the year totalling £3,124 (2023: £3,823). These expenses were typically for computer subscriptions, travel expenses, printing expenses, and space hire.

Honorarium payments

In preparing the accounts, we have accounted for a payment to a former trustee - Angela Lord - of £1,500. This was a token payment for the work involved in organising the annual residential Summer School. The amount was paid just after the end of the financial year, in October.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,994	2,493	17,487
Charitable activities			
ELLSO Symphony Orchestra (formerly PE)	9,735	(60)	9,675
Intermediate String Ensemble (formerly IPE)	8,320	(225)	8,095
Instrument hire	1,296	(120)	1,176
Saturday Refreshment/Bufferet	1,930	-	1,930
Extra Activities	3,059	-	3,059
Summer school	64,769	-	64,769
Saturday Mornings	68,481	(2,895)	65,586
Summer Mondays	4,458	-	4,458
 Other income	 <u>1,267</u>	 <u>-</u>	 <u>1,267</u>
Total	178,309	(807)	177,502
 EXPENDITURE ON			
Charitable activities			
Other Activities	7,732	-	7,732
Summer school	12,157	-	12,157
Tutors Fees	74,481	-	74,481
Hall Hire	64,471	-	64,471
 Other	 <u>14,767</u>	 <u>-</u>	 <u>14,767</u>
Total	173,608	-	173,608
 NET INCOME	 <u>4,701</u>	 <u>(807)</u>	 <u>3,894</u>

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	(1,000)	1,000	-
Net movement in funds	3,701	193	3,894
RECONCILIATION OF FUNDS			
Total funds brought forward	100,692	9,955	110,647
TOTAL FUNDS CARRIED FORWARD	104,393	10,148	114,541

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 13 September 2023	7,113	503	7,616
Additions in year	1,700	-	1,700
Disposals in year	(600)	-	(600)
	8,213	503	8,716
DEPRECIATION			
At 13 September 2023	6,576	503	7,079
Charge for year	519	-	519
Accumulated depreciation on disposals	(600)	-	(600)
At 12 September 2024	6,495	503	6,998
NET BOOK VALUE			
At 12 September 2024	1,718	-	1,718
At 12 September 2023	537	-	537

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.24 £	12.9.23 £
Trade debtors	1,691	7,112
Prepayments and accrued income	260	-
	1,951	7,112

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.24	12.9.23
	£	£
Trade creditors	-	11,110
Other creditors	155	300
Deferred income	<u>28,647</u>	<u>30,049</u>
	<u>28,802</u>	<u>41,459</u>

8. ACCRUALS

	12.9.24	12.9.23
	£	£
Accruals	<u>10,394</u>	<u>7,728</u>

9. MOVEMENT IN FUNDS

	At 13.9.23	Net movement in funds	Transfers between funds	At 12.9.24
	£	£	£	£
Unrestricted funds				
General fund	104,393	11,842	(1,000)	115,235
Restricted funds				
Ray's Fund	10,148	(1,682)	1,000	9,466
TOTAL FUNDS	<u>114,541</u>	<u>10,160</u>	<u>-</u>	<u>124,701</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	187,382	(175,540)	11,842
Restricted funds			
Ray's Fund	(1,682)	-	(1,682)
TOTAL FUNDS	<u>185,700</u>	<u>(175,540)</u>	<u>10,160</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2024.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2024

	12.9.24 £	12.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,443	7,396
Gift aid	1,000	6,821
Subscriptions	<u>3,360</u>	<u>3,270</u>
	10,803	17,487
Charitable activities		
ELLSO Symphony Orchestra (formerly PE)	10,923	9,675
Intermediate String Ensemble (formerly IPE)	8,842	8,095
Refreshment/Bufferet	1,950	1,930
Extra Activities	-	3,059
Saturday Mornings	74,510	65,586
Instrument Hire	1,960	1,176
Summer Mondays	5,646	4,458
Summer School	<u>68,564</u>	<u>64,769</u>
	172,395	158,748
Other income		
Bank interest received	<u>2,502</u>	<u>1,267</u>
Total incoming resources	185,700	177,502
EXPENDITURE		
Charitable activities		
Summer School	5,247	12,157
Tutor fees	77,106	74,481
Hall hire	73,135	64,471
Other	4,588	5,637
Depreciation of tangible fixed assets	<u>519</u>	<u>205</u>
	160,595	156,951
Other		
Other general expenses	3,694	1,446
Insurance	967	919
Website	<u>8,284</u>	<u>12,402</u>
	12,945	14,767

This page does not form part of the statutory financial statements

East London Lata Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2024

	12.9.24	12.9.23
	£	£
Support Costs		
Governance costs		
Accountancy and legal fees	<u>2,000</u>	<u>1,890</u>
Total resources expended	175,540	173,608
Net income	<u>10,160</u>	<u>3,894</u>

This page does not form part of the statutory financial statements

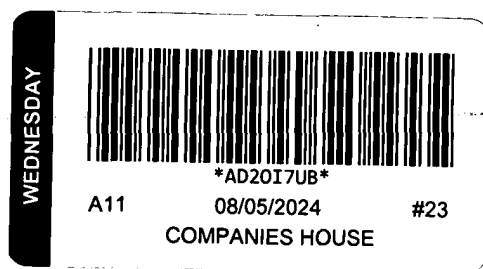
Accounts

180 12 September 2023
REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2023
for

East London Late Starters Orchestra
(ELLSO)

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT



East London Late Starters Orchestra
(ELLSO)

Contents of the Financial Statements
for the Year Ended 12 September 2023

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Financial Statements for the year ended 12 September 2023
The Trustees of East London Late Starters Orchestra (ELLSO)
12 September 2023

Financial Statements for the year ended 12 September 2023
The Trustees of East London Late Starters Orchestra (ELLSO)
12 September 2023

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

The Directors present their annual report and the financial statements of the charity for the year ended 12 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Company's Articles of Association, the Companies Act 2006, and the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities', issued in March 2005.

Registered Company number
07307638 (England and Wales)

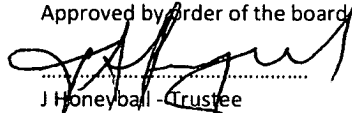
Registered Charity number
1137006

Registered office
Kemp House Capital Office
152 City Road
London
EC1V 2NX

Directors
Judit Ambrus
Denise Brewster
Julia Carroll
Patricia Dambrine
Jacqueline Honeyball
Michael Lee
Jacqueline Parker
Lynda Rowlinson
Zenani Sibindi
Bernadette Steiert
Pearl Williams

Independent examiner
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 1st March 2024 and signed on its behalf by:



J Honeyball - Trustee

Bankers
Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental and vocal performance by late starters and encourage participation by them in all aspects of music.

The Directors who served during the year were:

Judit Ambrus	Elected January 2023
Denise Brewster (Secretary)	Elected March 2022
Julia Carroll	Re-elected March 2022
Patricia Dambrine	Co-opted September 2022 (Elected March 2023)
Adiele Ejiofor	Elected February 2020, resigned October 2022
Nicola Ellis (Treasurer)	Elected March 2022, resigned September 2023
Jacqueline Honeyball	Elected March 2023 (Treasurer from October 2023)
Mike Lee	Re-elected March 2023
Jacqueline Parker	Elected March 2023
Lynda Rowlinson	Co-opted September 2022 (Elected March 2023)
Zenani Sibindi	Re-elected March 2023
Bernadette Steiert	Co-opted September 2022 (Elected March 2023)
Andrew Watson	Re-elected March 2021, resigned March 2023
Pearl Williams	Re-elected March 2023

The Directors of the company are also the trustees of the charity. None of the Directors have any beneficial interest in the company. Directors are appointed by the members in general meeting. The Directors may themselves appoint a member to act as a Director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association and requires payment of a subscription. Membership runs from the date of enrolment until 12th September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration, tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

By way of induction, new Directors are provided with appropriate papers, including copies of the governing instrument and briefing notes on key policies, protocols and systems.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

Risk Management

The Directors have a duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors, and are reviewed annually using a matrix recommended by the Charity Commission. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified.

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership. ELLSO continues this approach today. It welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. In order to maximise access to its activities, ELLSO offers concessionary fees where there is a demonstrable need and instruments can be hired at a modest cost.

Several years ago the Board made a decision to set up an internal fund known as 'Ray's Fund' (in memory of Ray Muggeridge, a former member) to cover the concession scheme and make small financial grants to ELLSO members who are experiencing severe financial hardship. These grants take the form of one-off fee waivers or reductions. An independent practitioner administers the fund on a confidential basis. Responding to the cost of living crisis, the Board passed a resolution to extend the Concessions policy to include people who are not in receipt of benefits but are on a low income. During the year 40 grants were made enabling some members to join, or others to continue, who would otherwise have been unable to afford to do so. The Board records thanks to all those who have made donations to this important fund

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to the equivalent of Grade 6
- Intermediate String Ensemble – meeting Monday evenings, for ELLSO stage 2-5 players
- ELLSO Symphony Orchestra – meeting Thursday evenings for players at ELLSO stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- 'Mudlark' informal chamber sessions for members and friends (not offered in 2022-2023)
- Annual Residential Summer School

The year 2022-2023 saw the 40th Anniversary of our unique organisation and a celebratory concert was held in the magnificent and iconic venue of St. John's, Smith Square in Westminster. The introduction to the concert gave an outline of its aims and how an organisation running for 40 years by volunteers could succeed because of its members' shared desire to ensure it would last. The concert itself showcased the journey that members take during their years at ELLSO and a celebratory programme was made to highlight ELLSO's roots and influence over 40 years.

An event of this nature took a great deal of organisation and determination to ensure its success. All members played their part in many ways – donating generously to the cost of the venue, raising funds through holding a raffle with

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

Public Benefit continued...

prizes kindly donated by prestigious musical organisations and local services and people, raising their standard of playing through rigorous practice over the term, all co-ordinated by an energetic volunteer planning group. Our thanks go especially to our tutors who were also fully engaged in helping us reach a standard worthy of playing in such a beautiful venue.

The event was also professionally filmed to enable it to reach a wider audience and to enhance our website, which is so important to recruiting new members. It was a huge success and led to an increase in the numbers attending our regular summer fun activities. Our numbers for the new academic year have also increased, and we hope that this has in some part been due to the energy that was created by our Anniversary celebration.

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. It offers a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It is open to all adults, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has been limited to around 150 places.

One of the biggest highlights for Saturday players was the 40th Anniversary Concert in July 2023. All stages were given a chance to play the pieces that they had learnt over the term and we were able to dedicate the summer term to preparing for the performance. We adapted our summer term Saturday morning timetable to allow time to rehearse 'whole orchestra' pieces, including pieces where members of the ESO and ISE groups were able to come to a Saturday morning and be a part of that rehearsal. This was a great experience that allowed for all the groups to play together in the same environment; this was reflected in positive feedback from the members. All rehearsals were well attended for the term, as we needed to know in advance who would be able to attend the concert in order to manage numbers in the venue.

Intermediate String Ensemble (ISE)

The Intermediate String Ensemble, previously known as IPE, is a teaching ensemble open to members at ELLSO stages 2 to 5. The year 2022/23 was another enjoyable year. The group has a basic core of ongoing members with a gentle influx of new members. Some of us have the luxury of retirement but many are in full time employment, juggling work commitments as well as everything else and when there can often be the temptation to head for home on a Monday evening. However, speaking to ISE members it is clear how much they value the ISE sessions as a means of switching off from the day to day challenges.

Yet again our conductor Callum Yule provided us with a range of classical to contemporary music including pieces from Handel, Binge, Bach, Rolling Stones, Telemann, Johann Strauss. Yet again we had the opportunity to play a full piece, this time Mozart's Eine Kleine Nachtmusik. Each term Callum manages to find at least one piece where when we start to rehearse it sounds like an unintelligible noise, but through his encouragement, coaching and patience we arrive at the finished article with a great sense of achievement. This year, the ISE successfully opened the ELLSO 40th Anniversary concert, which was both an honour and an achievement.

ELLSO Symphony Orchestra (ESO)

The ELLSO Symphony Orchestra, previously known as the ELLSO Performance Ensemble, is a small symphony orchestra of amateur string, brass and woodwind players, established to provide a progression route for ELLSO members who have reached ELLSO stage 5 or Grade 6 and above. Under the aegis of its musical director, Khac-Uyen Nguyen, the ESO has tackled a wide repertoire of symphonic and other pieces within an orchestral setting, drawing in soloists and additional voices (e.g. percussion or extra brass players) as required. The orchestra rehearses weekly on a Thursday during term time in St. Anne's Church in Limehouse.

The musical programme for 2022/2023 was marked by a number of substantial pieces, and an important highlight was, of course, ELLSO's 40th anniversary concert in St. John at Smith Square in July 2023.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

ELLSO Symphony Orchestra (ESO) continued...

The ESO's winter concert featured Saint-Saens' Symphony No. 3, also known as the "organ symphony", and we are indebted to Ming-Li, who ordinarily plays the oboe, for showcasing the organ in St. Anne's Church to enable us to perform the piece. In addition, the ESO also performed excerpts from Haydn's Sinfonia Concertante, featuring our musical director, Uyen, on the violin, Ian Pressland on the cello, and the ESO's own Sumithra and Eugene on the oboe and bassoon respectively. As is now customary, the programme was complemented by seasonal carols and, rather unusually, by the orchestra singing "Panis Angelicus" by César Franck before accompanying the audience who proved to be in good voice.

Haydn's Sinfonia Concertante was picked up by the ESO once again and performed in its entirety for the spring concert, and supplemented by Haydn's Symphony No. 104, also known as "the London Symphony".

The summer concert's focal point was ELLSO's 40th anniversary. To mark the occasion, the ESO performed Mozart's Sinfonia No. 6 in F together with ISE and Saturday ELLSO stages 4 & 5 in the splendid setting of St. John at Smith Square. In a separate performance, the ESO also tackled the fourth movement of Dvorak's Symphony No. 9 (op. 95), which brought another year of exciting music to a successful end.

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends.

Our Autumn and Spring Concerts were held at Connaught School in Leytonstone, due to the continuing access constraints at St Anne's Church, Limehouse. This will continue until such time as a lift is installed at St Anne's. The ISE and ESO also held their own separate play-through and concert in their usual rehearsal venues. The highlight of this academic year was ELLSO's 40th Anniversary Concert in the summer term, held at St John's Smith Square in July.

Summer Mondays

There were 9 Monday sessions at the Bernie Cameron Community Centre (BCCC) between 10th July and 11th Sept 2023; members also played at an open air concert at St Anne's Church Funday on Sunday 10th Sept. Tutor Susanna Wilson chose a selection of enjoyable pieces by Mendelssohn, Parry, Handel and Leonard Cohen which were themed around music connected to Royalty.

Average attendance at each session was 41 - a return to pre-Covid levels - and included members from all sections of ELLSO. The sessions made a surplus which enabled ELLSO to increase payment to the BCC, to offset a generously reduced hire rate they had previously offered when numbers were low. It was suggested that next year pay-as-you-go members pay an initial deposit for 2 sessions, to cut down the number of members that sign up but never attend.

The Board thanks tutors Susanna Wilson and Sinan Kadifachi who have run another very enjoyable and successful Summer Mondays season.

Summer School

Once again we were delighted to obtain the use of the teaching, rehearsal and boarding spaces in the peaceful surroundings of Uppingham School for our annual International String Summer School.

The event was attended by 93 players and was led by a team of 10 string tutor/performers. Our own members were joined by players from all corners of the UK and others travelling from the US, Southern Ireland, Belgium and the Netherlands for a week of wonderful playing.

Feedback from participants was highly positive from both players and tutors, and also provided us with thoughtful suggestions from regular visitors.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

Summer School continued...

We ran four ensembles each morning which were graded in difficulty so that everyone could manage the music in two of them. Then during the afternoons there were optional sessions such as baroque music, contemporary pieces, play-and-sing, themes from the movies. Our physical well-being was catered for by Fit-Sit sessions at the end of the day, and extra support for beginners was kindly offered by some of our experienced players, which was very much appreciated by those who took part.

A highlight was the establishment of ELLSO's newest Ceilidh Band – "The Accidentals". Coached by one of our regular participants who is an expert in this field, this motley crew were able to provide live music for an energetic evening of ceilidh dancing in the bar, complete with professional caller.

As always, the Thursday evening tutor concert was inspirational, and we all enjoyed a playthrough of everything that we had learned on the Friday afternoon.

ELLSO does not budget to make a financial surplus on this annual event, but this time, due to the fact that the School was able to loan us extra space, we could cater for a higher number of participants than we had planned, so the event produced a modest financial surplus which ELLSO will use to support its regular year-long learning programmes.

ACHIEVEMENT AND PERFORMANCE

In the course of 2022 - 23 we registered 209 members of ELLSO altogether at one or more of our different groups (close to the previous year's figure of 216). On average, 123 registered for Saturday sessions, and around 34 and 36 attended the Intermediate String Ensemble and ELLSO Symphony Orchestra sessions respectively. All these last figures show increases from the previous year (whose averages were 114, 30 and 32 respectively).

We took on 47 new Saturday players across the year; we also offered 11 people places which were declined. We said goodbye to 38 members as the year progressed. Around half of these were people taking a term out and where we were given reasons, these were always either health issues, or family or professional / study / work commitments. ISE saw 25 new members joining this year. ESO acquired 12 new members.

Average attendance figures for the year were 78% for Saturdays, 70% for ESO and 73% for ISE. Reasons for extended absence again were usually a mixture of work / study commitments or health matters. We always try hard to keep in touch with people who have been away for a while, seeing this as an important part of our role on the Membership Team.

Tutors

In 2022/23 eleven tutors were employed for the Saturday programme running at the Phoenix School, one of whom ran the Intermediate Strings Ensemble on Monday evenings at the Bernie Cameron Community Centre and an additional tutor ran the Thursday evening ELLSO Symphony Orchestra at St Anne's Church. At the end of the year tutor Brooke Day was unable to continue with the Saturday Programme: ELLSO wishes to thank him and wish him well for the future; and to welcome back as his replacement Danusia Adamska-Baszko for the 2023/24 season.

During the year the flexibility of tutors and their deputies was put to the test. They covered for one tutor's severe illness; led the enjoyable and well attended Autumn and Spring end of term concerts; and coped with the extra work in the Summer term for the successful and memorable ELLSO 40th Anniversary Concert at St John's Smith Square.

The annual member review of the Saturday programme was conducted online in June 2023. Individual feedback about technique, musicianship and ensembles was sent to tutors in time for the annual tutor meeting held in late June. The feedback from members was overwhelmingly positive and appreciative and where there was criticism it was generally thoughtful and balanced. Members were sent a summary of their feedback which included responses from tutors to some of the general points made by members. Having a stable, talented and experienced cohort of tutors and deputies remains a significant strength for ELLSO.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2023

Volunteers

The Board would like to thank all those members who contributed to ELLSO's success by volunteering to help with the many practical and administrative tasks necessary to run all its regular activities and concerts. A myriad of tasks are done faithfully and unobtrusively by individual members all year round and the Directors thank all who have contributed their time and help so generously.

This past year has seen the Board reach its capacity, with 12 volunteer Directors. This has been due to the retirement of some very long-serving directors and to an energetic recruitment campaign among the membership.

We are grateful to the outgoing Directors who have willingly given of their time to support people in their new roles and the board as a whole has been working harder to spread the knowledge of how ELLSO operates and to keep fuller records of procedures. Areas of its management, e.g. Finance, Secretarial administration, Membership, have been split into teams, who have different jobs to do but who can deputise temporarily for others within their team, in situations of emergency.

In the absence of a replacement for the outgoing Chair, this work has been covered by a Planning Group of 4 Directors. This has the benefit of spreading the workload, but also sharing a deeper understanding of the running of the charity, until such time as a new chair emerges.

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. This includes annually reviewing the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. During the 2022-2023 financial year a total surplus of £3,894 was achieved in the running of our activities. This year we invested in a new website, which was necessary as the old platform was becoming obsolete. The 40th Anniversary concert at St John's Square incurred extra costs of £4500, which was easily covered by excess reserves.

Gift Aid from previous years, which was a significant factor in our financial recovery from the pandemic, continued to be a useful addition to our finances. The amount we were able to claim for 2022-23 is £6,821.

With the aim of keeping ELLSO fees to a minimum, the Directors sought advice from Making Music (the membership organisation for amateur music groups) on further scope for claiming Gift Aid. Making Music's guidance, developed in consultation with HMRC, indicates that it is reasonable for ELLSO to claim Gift Aid on its annual membership fee, on all non-tuition related portions of its fees and on donations collected for refreshments and at concerts, to the extent permitted under Gift Aid rules and the Gift Aid Small Donations Scheme. The Board has agreed to proceed on this basis in the future.

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy, which is reviewed annually, currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity, to seek to hold 25% venue costs plus 50% of tutor fees. In March 2022 a suitable reserves figure of £74,000 was agreed. The balance of Unrestricted Funds available is £104,393 after allowing for Funds of £537 invested in Musical Instruments (represented by Fixed Assets on the Balance Sheet).

Approved by order of the board of trustees on 1st March 2024.

Independent Examiner's Report to the Trustees of
East London Late Starters Orchestra (ELLSO)

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2023.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Greg Lovett
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT



1/3/2024
Date:

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2023

		Unrestricted fund	Restricted fund	12.9.23 Total funds	12.9.22 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,994	2,493	17,487	20,196
Charitable activities					
Performance ensemble		9,735	(60)	9,675	7,069
Intermediate Performance Ensemble		8,320	(225)	8,095	5,556
Instrument hire		1,296	(120)	1,176	1,115
Refreshment/Buffer		1,799	-	1,799	-
Summer school		64,769	-	64,769	59,114
Saturday Mornings		68,481	(2,895)	65,586	54,612
Summer Mondays		4,458	-	4,458	3,669
Extra Activities		3,190	-	3,190	-
Other Income		1,267	-	1,267	110
Total		178,309	(807)	177,502	151,441
EXPENDITURE ON					
Charitable activities					
Other Activities		7,732	-	7,732	3,204
Summer school		12,157	-	12,157	7,627
Tutors Fees		72,994	-	72,994	68,768
Hall Hire		65,958	-	65,958	42,737
Other		14,767	-	14,767	9,312
Total		173,608	-	173,608	131,648
NET INCOME/(EXPENDITURE)		4,701	(807)	3,894	19,793
Transfers between funds	9	(1,000)	1,000	-	-
Net movement in funds		3,701	193	3,894	19,793
RECONCILIATION OF FUNDS					
Total funds brought forward		100,692	9,955	110,647	90,854
TOTAL FUNDS CARRIED FORWARD		104,393	10,148	114,541	110,647

The notes form part of these financial statements

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2023 continued

	Unrestricted fund	Restricted fund	12.9.23 Total funds	12.9.212 Total funds
Notes	£	£	£	£

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East London Late Starters Orchestra
(ELLSO)

Balance Sheet
At 12 September 2023

		Unrestricted fund	Restricted fund	12.9.23 Total funds	12.9.22 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	5	<u>537</u>	<u>-</u>	<u>537</u>	<u>742</u>
CURRENT ASSETS					
Debtors	6	7,112	-	7,112	765
Cash at bank		<u>145,931</u>	<u>10,148</u>	<u>156,079</u>	<u>150,961</u>
		153,043	10,148	163,191	151,726
CREDITORS					
Amounts falling due within one year	7	<u>(41,459)</u>	<u>-</u>	<u>(41,459)</u>	<u>(37,516)</u>
NET CURRENT ASSETS		<u>111,584</u>	<u>10,148</u>	<u>121,732</u>	<u>114,210</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		112,121	10,148	122,269	114,952
ACCRUALS	8	<u>(7,728)</u>	<u>-</u>	<u>(7,728)</u>	<u>(4,305)</u>
NET ASSETS		<u>104,393</u>	<u>10,148</u>	<u>114,541</u>	<u>110,647</u>
FUNDS	9				
Unrestricted funds				104,393	100,692
Restricted funds				<u>10,148</u>	<u>9,955</u>
TOTAL FUNDS				<u>114,541</u>	<u>110,647</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2023.

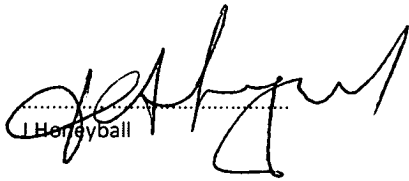
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements approved by the Board of Trustees on 1st March 2024 were signed on its behalf by:


J Honeyball

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements
for the Year Ended 12 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

2 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	12.9.23	12.9.22
	£	£
Depreciation - owned assets	<u>205</u>	<u>204</u>

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2023 nor for the year ended 12 September 2022.

Trustees' expenses

Six (2022: six) trustees have been reimbursed for expenses incurred during the year totalling £3,823 (2022: £8,740). These expenses were typically for computer subscriptions, travel expenses, printing expenses, and predominantly for accommodation and sundry costs incurred throughout the Summer School stay.

Honorarium payments

In preparing the accounts, we have accounted for a payment to a former trustee - Angela Lord - of £1,500. This was a token payment for the work involved in organising the annual residential Summer School. The amount was paid just after the end of the financial year, in October.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,866	1330	20,196
Charitable activities			
Performance ensemble	7,069	-	7,069
Intermediate Performance Ensemble	5,696	(140)	5,556
Instrument hire	1,355	(240)	1,115
Saturday Refreshment/Buffer	-	-	-
Extra Activities	-	-	-
Summer school	59,114	-	59,114
Saturday Mornings	56,867	(2,255)	54,612
Summer Mondays	3,669	-	3,669
Other income	110	-	110
Total	152,746	(1,305)	151,441
EXPENDITURE ON			
Charitable activities			
Other Activities	3,204	-	3,204
Summer school	7,627	-	7,627
Tutors Fees	68,768	-	68,768
Hall Hire	42,737	-	42,737
Other	9,312	-	9,312
Total	131,648	-	131,648
NET INCOME	21,098	(1,305)	19,793

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
Net movement in funds	20,098	(305)	19,793
RECONCILIATION OF FUNDS			
Total funds brought forward	80,594	10,260	90,854
TOTAL FUNDS CARRIED FORWARD	<u><u>100,692</u></u>	<u><u>9,955</u></u>	<u><u>110,647</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 13 September 2022	7,113	503	7,616
Additions in year	<u>-</u>	<u>-</u>	<u>-</u>
	7,113	503	7,616
DEPRECIATION			
At 13 September 2022	6,397	477	6,874
Charge for year	<u>179</u>	<u>26</u>	<u>205</u>
At 12 September 2023	<u>6,576</u>	<u>503</u>	<u>7,079</u>
NET BOOK VALUE			
At 12 September 2023	<u>537</u>	<u>-</u>	<u>537</u>
At 12 September 2022	<u>716</u>	<u>26</u>	<u>742</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.23 £	12.9.22 £
Trade debtors	7,112	765
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u><u>7,112</u></u>	<u><u>765</u></u>

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.23	12.9.22
	£	£
Trade creditors	11,110	10,295
Other creditors	300	975
Deferred income	<u>30,049</u>	<u>26,246</u>
	<u>41,459</u>	<u>37,516</u>

8. ACCRUALS

	12.9.23	12.9.22
	£	£
Accruals	<u>7,728</u>	<u>4,305</u>

9. MOVEMENT IN FUNDS

	At 13.9.22	Net movement in funds	Transfers between funds	At 12.9.23
	£	£	£	£
Unrestricted funds				
General fund	100,692	4,701	(1,000)	104,393
Restricted funds				
Ray's Fund	9,955	(807)	1,000	10,148
TOTAL FUNDS	<u>110,647</u>	<u>3,894</u>	<u>-</u>	<u>114,541</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	178,309	(173,608)	4,701
Restricted funds			
Ray's Fund	(807)	-	(807)
TOTAL FUNDS	<u>177,502</u>	<u>(173,608)</u>	<u>3,894</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2023.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2023

	12.9.23 £	12.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,396	4,710
Gift aid	6,821	12,246
Subscriptions	<u>3,270</u>	<u>3,240</u>
	17,487	20,196
Charitable activities		
Performance Ensemble	9,675	7,069
Intermed. Performance Ensemble	8,095	5,556
Refreshment/Buffer	1,930	-
Extra Activities	3,059	-
Saturday Mornings	65,586	54,612
Instrument Hire	1,176	1,115
Summer Mondays	4,458	3,669
Summer School	<u>64,769</u>	<u>59,114</u>
	158,748	131,135
Other income		
Bank interest received	<u>1,267</u>	<u>110</u>
Total incoming resources	177,502	151,441
EXPENDITURE		
Charitable activities		
Summer School	12,157	5,622
Tutor fees	74,481	68,768
Hall hire	64,471	42,737
Other	5,637	3,204
Depreciation of tangible fixed assets	<u>205</u>	<u>205</u>
	156,951	120,536
Other		
Other general expenses	1,446	2,453
Insurance	919	805
Website	<u>12,402</u>	<u>6,054</u>
	14,767	9,312

This page does not form part of the statutory financial statements

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2023

	12.9.23 £	12.9.22 £
Support Costs		
Governance costs		
Accountancy and legal fees	<u>1,890</u>	<u>1,800</u>
Total resources expended	173,608	131,648
Net income	<u><u>3,894</u></u>	<u><u>19,793</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2022
for
East London Late Starters Orchestra
(ELLSO)



Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

East London Late Starters Orchestra
(ELLSO)

Contents of the Financial Statements
for the Year Ended 12 September 2022

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Detailed Statement of Financial Activities	17 to 18

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 12 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07307638 (England and Wales)

Registered office
Kemp House Capital Office
152 City Road
London
EC1V 2NX

Directors

Denise Brewster
Julia Carroll
Patricia Dambrine
Nicola Ellis
Michael Lee
Lynda Rowlinson
Zenani Sibindi
Bernadette Steiert
Andrew Watson
Pearl Williams

Independent examiner

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 4th March 2023 and signed on its behalf by:


.....
N Ellis - Trustee

Bankers

Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental and vocal performance by late starters and encourage participation by them in all aspects of music.

The directors who served during the year were:

Denise Brewster (Secretary)	Elected March 2022
Julia Carroll	Re-elected March 2022
Patricia Dambrine	Co-opted September 2022
Adiele Ejiofor	Elected February 2020
Nicola Ellis (Treasurer)	Elected March 2022
Sharon Gooden	Elected March 2019, resigned November 2021
Sylvie Hafford	Re-elected March 2021, resigned September 2022
Maggie Hilton (Chair)	Re-elected February 2020, resigned July 2022
Mike Lee	Re-elected February 2020
Angela Lord	Re-elected March 2021, resigned March 2022
Nadia Martin	Co-opted March 2021, resigned March 2022
Hang Nguyen	Co-opted September 2021, resigned December 2021
Lynda Rowlinson	Co-opted September 2022
Zenani Sibindi	Re-elected March 2021
Bernadette Steiert	Co-opted September 2022
Andrew Watson	Re-elected March 2021
Pearl Williams	Re-elected February 2020

The Directors of the company are also the trustees of the charity. None of the directors have any beneficial interest in the company. Directors are appointed by the members in general meeting. The Directors may themselves appoint a member to act as a director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association and requires payment of a subscription. Membership runs from the date of enrolment until the day before the first session of the next academic year, which usually takes place in the third week of September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration, tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

By way of induction, new directors are provided with appropriate papers, including copies of the governing instrument and briefing notes on key policies, protocols and systems.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

Risk Management

The Directors have a duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors, and are reviewed annually using a matrix recommended by the Charity Commission. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified.

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership. ELLSO continues this approach today. It welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. In order to maximise access to its activities, ELLSO offers concessionary fees where there is demonstrable need and instruments can be hired at modest cost.

Several years ago the Board made a decision to set up an internal fund known as 'Ray's Fund' (in memory of Ray Muggeridge, a former member) to cover the concession scheme and make small financial grants to ELLSO members who are experiencing severe financial hardship. These grants take the form of one-off fee waivers or reductions. An independent practitioner administers the fund on a confidential basis. Responding to the cost of living crisis, the Board passed a resolution to extend the Concessions policy to include people who are not in receipt of benefits but are on a low income. During the year, 5 grants were made enabling some members to join, or others to continue, who would otherwise have been unable to afford to do so. The Board records thanks to all those who have made donations to this important fund.

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to the equivalent of Grade 6
- Intermediate Performance Ensemble – meeting Monday evenings, for ELLSO stage 2-5 players
- Performance Ensemble – meeting Thursday evenings for players at ELLSO stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- 'Mudlark' informal chamber sessions for members and friends (not offered in 2021-2022)
- Annual Residential Summer School

As Covid-19 restrictions were lifted, the Covid Planning Group oversaw a gradual return to face-to-face activities across ELLSO. The group ceased meeting in January 2022. The Board saw the resignation of several members, and would like to thank Maggie Hilton and Angela Lord in particular for their long and dedicated service. Five new members joined the board during the year, and we are now seeking a regular chair.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. It offers a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It is open to all adults, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has been limited to around 150 places.

As of September 2021, we facilitated moving back into the Phoenix school in Bow to run our Saturday morning programme. We surveyed the membership to gain their opinions before we did this, and ensured that safety measures were put in place, as some of the members were worried about the risk of Covid. The safety measures we put in place included a one-way system, encouraging members to wear face masks while moving around the building and social distancing, as well as having hand sanitisers available for members and no sandwiches, teas/coffees provided.

Intermediate Performance Ensemble

The ELLSO Intermediate Performance Ensemble (IPE) is a teaching ensemble open to members at ELLSO stages 2 to 5. Whilst online sessions enabled many of us to keep some semblance of playing together during the Covid pandemic, we all had a sense of relief and pleasure when in September 2021 we could resume meeting in person. After many years of the group being led by Nick Coote, we were delighted that Callum Yule agreed to take over conducting. Although a number of pre-covid players have not returned we have had a significant influx of new members and numbers have reached just under 40 participants.

IPE had a wide selection of music to enjoy during the year including pieces from Handel, Bizet, Vivaldi, Bregovic, Mascagni and Karl Jenkins. Probably the piece de resistance was Bach's Brandenburg Concerto, with which Callum Yule chose to challenge us. At the beginning most players wondered if we would ever make it all the way through, but with Callum's encouragement and guidance we did, with everyone experiencing an immense sense of achievement.

Performance Ensemble

The ELLSO Performance Ensemble (PE) is a small symphony orchestra of amateur string, brass and woodwind players, established to provide the more advanced ELLSO members (usually from ELLSO stage 5, or grade 6 and above) with the opportunity to play a wide repertoire of symphonic and other pieces within an orchestral setting. The orchestra rehearses weekly during term time in Hawksmoor's beautiful church, St Anne's, Limehouse.

Following the pandemic, PE was able to recommence playing live at St Anne's for the last half of the summer term and by the start of the Autumn term most sections of the orchestra were back playing in strength.

We spent the 2021 Autumn term in the company of two romantic Italian operatic composers and the term culminated in the Christmas Concert, where we combined opera with more festive offerings. The orchestra tackled two major overtures, from Verdi's Force of Destiny and from Rossini's Barber of Seville, along with an extract from Verdi's La Traviata. We also showcased a piece composed by a member of the orchestra, Kevin Jenner's Festive Overture. As usual we rounded off the concert with a selection of Christmas music.

In the Spring term we got to grips with some powerful Russian music with two pieces by Rimsky-Korsakov (Sadko, and The Song of the Indian Guest) and two by Borodin (In the Steppes of Central Asia, and his Polovtsian Dances). In the Summer term we moved west to France, where we took on an equally challenging piece, Saint-Saëns' Symphony no. 3, or the Organ Symphony, which gave us an opportunity to make good use of St Anne's sonorous organ. Thanks are due once more to our Director of Music, Khac-uyen Nguyen and to our alternate conductor, Jean-Louis Gosselin, who both always bring out the best in us.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends. Due to the resurgence of Covid over the winter of 2021/2022, the autumn and spring concerts for the Saturday core activity were held as a play-through at the Phoenix School.

Our symphony orchestra and Intermediate strings orchestra rehearse in different venues which were better able to provide face to face performances during the year. We returned to our first full post-Covid concert, incorporating all our various activities, in the summer term at Connaught School. It was a joyous occasion after the prolonged disruption caused by Covid and a great success.

Due to the continuing access constraints at St Anne's Church, Limehouse, the full end of term concerts are still held at Connaught School, Leytonstone, E11. This will continue until such time as a lift is installed at St-Anne's.

Summer Mondays

Summer Mondays ran for 8 Mondays from 11th July 2022 to 5th Sept 2022 with a final performance at the St Anne's Funday on Sunday 11th Sept. Members came from all sections of ELLSO and the average attendance over the 8 sessions was 32 members.

Susanna Wilson created and led an enjoyable programme of music themed around the celestial stars with pieces from Herschel (Symphonia di Camera), Holst (Jupiter) and Howard (Fly me to the Moon). A second tutor, either Sinan Kadifachi or Tina Bowles, ably supported the sessions.

The sessions were clearly enjoyed by all and this was reflected in the successful performances of the ensemble which included a final playthrough on the last Monday and an outdoor performance at the Funday which offered a have-a-go session.

Summer School

This year's week-long residential event was held at Uppingham School for the second time and was attended by 86 players and a team of 9 string tutor/performers. Players and friends from around the UK, the US, Northern and Southern Ireland and from Belgium travelled to join our own members. Feedback from participants was highly positive from both players and tutors, and also provided us with thoughtful suggestions from regular visitors.

In particular, the plan to have everyone playing together in the first movement of Beethoven Symphony No 8 turned out to be a happy choice. We were using the "original" string parts, which was a challenge for many, but manageable taken a little under speed. There were reduced versions for beginners and a special string arrangement for advanced players, to cover the wind and brass parts. A good deal of learning took place and there was a great sense of enjoyment and achievement by the end of the week.

Another highlight was John Rutter's new choral piece "A Ukrainian Prayer". ELLSO was granted the composer's personal permission to re-score his work for strings, and the final performance was highly moving.

There were a few issues to do with suitability of rehearsal rooms, which can be overcome with suitable equipment as we become more familiar with the new venue.

Efforts were made to transform an uninspiring school space into an inviting temporary bar for the evening. Activities included a film night, an Irish music night in the bar, a trip to nearby Rutland Water and on Thursday the traditional inspirational and memorable tutors' concert.

ELLSO does not budget to make a financial surplus on this annual event, but this time, due to a £14,000 payment for the 2022 Summer School venue having been made in the previous year, there was a surplus of £25,199 which ELLSO will use to support its regular year-long learning programmes.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2022

ACHIEVEMENT AND PERFORMANCE

During 2021/22 there were 216 members of ELLSO (up from the previous year's figure of 183). On average, 114 registered for Saturday sessions, and around 30 and 32 attended the Intermediate Performance Ensemble and Performance Ensemble sessions respectively. The increased numbers attending the two performance ensembles showed a significant recovery from the previous year's Covid challenges.

Tutors

In 2021/22 ELLSO returned to playing face to face in its usual venues. Eleven tutors were employed for the Saturday programme, one of whom ran the Monday evening IPE and an additional tutor ran the Thursday evening PE.

The tutors in 2021/22 were mainly the same as in the previous year. The changes were that for the Saturday programme Hannah Monkhouse and Phillip Granell taught as one-term deputies for the Autumn term, while new full time tutors, Sarah Drury and Frantisek Brikcius, were recruited and took over from the Spring Term. IPE was run by Callum Yule who has successfully taken over from Nick Coote. Having a stable, talented and experienced cohort of tutors remains a significant strength for ELLSO.

The annual member review of the Saturday programme was conducted online in June 2022. Individual feedback about a tutor's technique, musicianship and ensembles was sent to tutors in time for the annual tutor meeting held in late June. The feedback from members was overwhelmingly positive and appreciative and where there was criticism it was generally thoughtful and balanced. One tutor remarked that they appreciated the feedback and it would help them improve for next year.

Volunteers

As we returned to our normal practices, the Board would like to thank all those members who contributed to ELLSO's success by volunteering to help with the many practical and administrative tasks necessary to run all its regular activities and concerts. A myriad of tasks are done faithfully and unobtrusively by individual members all year round and the Directors thank all who have contributed their time and help so generously.

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. This includes annually reviewing the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. During the 2021/22 academic year a total surplus of £19,911 was achieved in the running of our activities, partly due to a £14,000 payment for the 2022 Summer School venue having been made in the previous year and during 2021/22 we were able to claim a considerable sum of £12,246 in Gift Aid from previous years, which was a significant factor in our financial recovery from the pandemic.

With the aim of keeping ELLSO fees to a minimum, the Directors sought advice from Making Music (the membership organisation for amateur music groups) on further scope for claiming Gift Aid. Making Music's guidance, developed in consultation with HMRC, indicates that it is reasonable for ELLSO to claim Gift Aid on its annual membership fee, on all non-tuition related portions of its fees and on donations collected for refreshments and at concerts, to the extent permitted under Gift Aid rules and the Gift Aid Small Donations Scheme. The Board has agreed to proceed on this basis in the future.

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy, which is reviewed annually, currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity; to seek to hold 25% venue costs plus 50% of tutor fees. In March 2022 it was agreed to raise this to £83,000. The balance of Unrestricted Funds available is £100,692 after allowing for Funds of £742 Invested in Musical Instruments (represented by Fixed Assets on the Balance Sheet).

Approved by order of the board of trustees on 4 March 2023.

Independent Examiner's Report to the Trustees of
East London Late Starters Orchestra (ELLSO)

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2022.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Greg Lovett
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT



27/3/2023

Date:

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2022

		12.9.22	12.9.21
	Unrestricted fund	Restricted fund	Total funds
Notes	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,866	1,330	20,196
Charitable activities			
Performance ensemble	7,069	-	7,069
Intermediate Performance Ensemble	5,696	(140)	5,556
Instrument hire	1,355	(240)	1,115
Summer school	59,114	-	59,114
Saturday Mornings	56,867	(2,255)	54,612
Summer Mondays	3,669	-	3,669
Other Income	110	-	110
Total	152,746	(1,305)	151,441
EXPENDITURE ON			
Charitable activities			
Other Activities	3,204	-	3,204
Summer school	7,627	-	7,627
Tutors Fees	68,768	-	68,768
Hall Hire	42,737	-	42,737
Other	9,312	-	9,312
Total	131,648	-	131,648
NET INCOME/(EXPENDITURE)	21,098	(1,305)	19,793
Transfers between funds	9	(1,000)	1,000
Net movement in funds	20,098	(305)	19,793
RECONCILIATION OF FUNDS			
Total funds brought forward	80,594	10,260	90,854
TOTAL FUNDS CARRIED FORWARD	100,692	9,955	110,647

The notes form part of these financial statements

**East London Late Starters Orchestra
(ELLSO)**

Statement of Financial Activities for the Year Ended 12 September 2022 continued

		Unrestricted fund	Restricted fund	12.9.22 Total funds	12.9.21 Total funds
	Notes	£	£	£	£

CONTINUING OPERATIONS

• All income and expenditure has arisen from continuing activities.

Income	2022/23	2021/22	2020/21
Expenditure	2022/23	2021/22	2020/21

**East London Late Starters Orchestra
(ELLSO)**

**Balance Sheet
At 12 September 2022**

	Notes	Unrestricted fund £	Restricted fund £	12.9.22 Total funds £	12.9.21 Total funds £
FIXED ASSETS					
Tangible assets	5	742	-	742	51
CURRENT ASSETS					
Debtors	6	765	-	765	1,120
Cash at bank		<u>141,006</u>	<u>9,955</u>	<u>150,961</u>	<u>144,980</u>
		141,771	9,955	151,726	146,100
CREDITORS					
Amounts falling due within one year	7	(37,516)	-	(37,516)	(45,127)
NET CURRENT ASSETS		<u>104,255</u>	<u>9,955</u>	<u>114,210</u>	<u>100,973</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		104,997	9,955	114,952	101,024
ACCRUALS	8	(4,305)	-	(4,305)	(10,170)
NET ASSETS		<u>100,692</u>	<u>9,955</u>	<u>110,647</u>	<u>90,854</u>
FUNDS	9				
Unrestricted funds				100,692	80,594
Restricted funds				<u>9,955</u>	<u>10,260</u>
TOTAL FUNDS				<u>110,647</u>	<u>90,854</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements approved by the Board of Trustees on 4th March 2023 were signed on its behalf by:



.....
Nicola Ellis

The notes form part of these financial statements

**East London Late Starters Orchestra
(ELLSO)**

**Notes to the Financial Statements
for the Year Ended 12 September 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

2. NET INCOME/(EXPENDITURE)

Net Income/(expenditure) is stated after charging/(crediting):

	12.9.22	12.9.21
	£	£
Depreciation - owned assets	204	249

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2022 nor for the year ended 12 September 2021.

Trustees' expenses

Six (2021: one) trustees were reimbursed expenses during the year totalling £8,740 (2021: £1,928). These expenses were typically for computer subscriptions, travel expenses, printing expenses and accommodation costs incurred throughout the Summer School stay.

Honorarium payments

During the previous year, a payment of £1,500 to one of the trustees – Angela Lord – was accounted for. This was a token payment for the work involved in organising the annual residential summer school. The amount was actually paid out in December 2021, and there have been no further honorarium payments since.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,947	1,847	7,794
Charitable activities			
Performance ensemble	4,336	(20)	4,316
Intermediate Performance Ensemble	4,022	(80)	3,942
Instrument hire	1,485	(305)	1,180
Saturday Refreshment/Bufferet	-	-	-
Extra Activities	-	-	-
Summer school	45,945	-	45,945
Saturday Mornings	41,705	(2,245)	39,460
Summer Mondays	1,810	-	1,810
Other income	<u>43</u>	<u>-</u>	<u>43</u>
Total	105,293	(803)	104,490
EXPENDITURE ON			
Charitable activities			
Other Activities	2,602	-	2,602
Summer school	6,830	-	6,830
Tutors Fees	61,672	-	61,672
Hall Hire	38,998	-	38,998
Other	<u>8,869</u>	<u>-</u>	<u>8,869</u>
Total	118,971	-	118,971
NET INCOME	(13,678)	(803)	(14,481)

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	-	-	-
Net movement in funds	(13,678)	(803)	(14,481)
RECONCILIATION OF FUNDS			
Total funds brought forward	94,272	11,063	105,335
TOTAL FUNDS CARRIED FORWARD	80,594	10,260	90,854

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 13 September 2021	6,218	503	6,721
Additions in year	895	-	895
	<u>7,113</u>	<u>503</u>	<u>7,616</u>
DEPRECIATION			
At 13 September 2021	6,218	452	6,670
Charge for year	<u>179</u>	<u>25</u>	<u>204</u>
At 12 September 2022	<u>6,397</u>	<u>477</u>	<u>6,874</u>
NET BOOK VALUE			
At 12 September 2022	<u>716</u>	<u>26</u>	<u>742</u>
At 12 September 2021	<u>-</u>	<u>51</u>	<u>51</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.22 £	12.9.21 £
Trade debtors	765	1,120
Prepayments and accrued income	-	-
	<u>765</u>	<u>1,120</u>

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.22	12.9.21
	£	£
Trade creditors	10,295	24,719
Other creditors	975	1,000
Deferred income	<u>26,246</u>	<u>19,408</u>
	<u>37,516</u>	<u>45,127</u>

8. ACCRUALS

	12.9.22	12.9.21
	£	£
Accruals	<u>4,305</u>	<u>10,170</u>

9. MOVEMENT IN FUNDS

	At 13.9.21	Net movement in funds	Transfers between funds	At 12.9.22
	£	£	£	£
Unrestricted funds				
General fund	80,594	21,098	(1,000)	100,692
Restricted funds				
Ray's Fund	10,260	(1,305)	1,000	9,955
TOTAL FUNDS	<u>90,854</u>	<u>19,793</u>	<u>-</u>	<u>110,647</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	152,746	(131,648)	21,098
Restricted funds			
Ray's Fund	(1,305)	-	(1,305)
TOTAL FUNDS	<u>151,441</u>	<u>(131,648)</u>	<u>19,793</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2022.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2022

	12.9.22	12.9.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,710	5,054
Gift aid	12,246	-
Subscriptions	3,240	2,740
	<u>20,196</u>	<u>7,794</u>
Charitable activities		
Performance Ensemble	7,069	4,316
Intermed. Performance Ensemble	5,556	3,942
Saturday Mornings	54,612	39,460
Instrument Hire	1,115	1,180
Summer Mondays	3,669	1,810
Summer School	59,114	45,945
	<u>131,135</u>	<u>96,653</u>
Other income		
Bank interest received	110	43
Total incoming resources	<u>151,441</u>	<u>104,490</u>
EXPENDITURE		
Charitable activities		
Summer School	5,622	6,830
Tutor fees	68,768	61,672
Hall hire	42,737	38,998
Other	3,204	716
Depreciation of tangible fixed assets	205	248
	<u>120,536</u>	<u>108,464</u>
Other		
Other general expenses	2,453	2,149
Insurance	805	720
Website	6,054	6,000
	<u>9,312</u>	<u>8,869</u>

This page does not form part of the statutory financial statements

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2022

	12.9.22	12.9.21
	£	£
Support Costs		
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,638</u>
Total resources expended	131,648	118,971
Net income	<u>19,793</u>	<u>(14,481)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2021
for
East London Late Starters Orchestra
(ELLSO)

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

East London Late Starters Orchestra
(ELLSO)

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for the Year Ended 12 September 2021

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East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 12 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07307638 (England and Wales)

Registered office
Kemp House Capital Office
152 City Road
London
EC1V 2NX

Directors
Sharon Gooden
Sylvie Hafford
Maggie Hilton
Michael Lee
Angela Lord
Zenani Sibindi
Andrew Watson
Pearl Williams
Julia Carroll
Adiele Ejiofor
Hang Nguyen - appointed 06.03.2021

Independent examiner
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 25th February 2022 and signed on its behalf by:


.....

A Lord - Trustee

Bankers
Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental and vocal performance by late starters and encourage participation by them in all aspects of music.

The directors who served during the year were:

Julia Carroll	Elected February 2020
Adiele Ejiofor	Elected February 2020
Sharon Gooden	Elected March 2019, resigned November 2021
Sylvie Hafford	Re-elected March 2021
Maggie Hilton (Chair)	Re-elected February 2020
Mike Lee	Re-elected February 2020
Angela Lord	Re-elected March 2021
Nadia Martin	Co-opted March 2021
Hang Nguyen	Co-opted September 2021, resigned December 2021
Zenani Sibindi	Re-elected March 2021
Andrew Watson	Re-elected March 2021
Pearl Williams	Re-elected February 2020

The Directors of the company are also the trustees of the charity. None of the directors have any beneficial interest in the company. Directors are appointed by the members in general meeting. The Directors may themselves appoint a member to act as a director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association and requires payment of a subscription. Membership runs from the date of enrolment until the day before the first session of the academic year, which usually takes place in the third week of September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration, tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

By way of induction, new directors are provided with appropriate papers, including copies of the governing instrument and briefing notes on key policies, protocols and systems.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2021

Risk Management

The Directors have a duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors, and are reviewed annually using a matrix recommended by the Charity Commission. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified.

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership. ELLSO continues this approach today. It welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. In order to maximise access to its activities, ELLSO offers concessionary fees where there is demonstrable need and instruments can be hired at modest cost.

Several years ago the Board made a decision to set up an internal fund known as 'Ray's Fund' (in memory of Ray Muggeridge, a former member) to make small financial grants to ELLSO members who are experiencing severe financial hardship. These grants take the form of one-off fee waivers or reductions. A legal practitioner provides pro bono advice to ELLSO, and administers the fund on a confidential basis. During the year 5 grants were made enabling some members to join, or others to continue, who would otherwise have been unable to afford to do so. The Board records thanks to all those who have made donations to this important fund.

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to the equivalent of Grade 6
- Intermediate Performance Ensemble – meeting Monday evenings, for stage 2-4/5 players
- Performance Ensemble – meeting Thursday evenings for players at stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- 'Mudlark' informal chamber sessions for members and friends (not offered in 2020-2021)
- Annual Residential Summer School

COVID-19 restrictions meant that most of our activities were moved on-line. The Covid Planning Group, comprising the Chair, Membership Secretary, Tutor Liaison and Concert Organiser, replaced the Emergency Committee and continued to meet regularly to plan which activities could be continued on-line and to make recommendations to the full Board.

Because of COVID restrictions, following agreement from members, the AGM was held on-line this year. All were provided with the relevant documents and votes were managed on-line. Members were also invited to submit questions to the Board which were addressed during the meeting. 50 members attended.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2021

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. It offers a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It is open to all adults, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has been limited to around 150 places.

The Saturday programme continued on-line for the whole of the year comprising technique and musicianship sessions. However, as tutors' confidence and experience of on-line sessions increased additional sessions have been added to expand the choices available to members. These included Klezmer and Celtic music, Bartok Duos, Easy Folk, a stage 1/2 Ensemble and a Cello ensemble. Tutors provided recordings to facilitate these sessions and the Stage 1/2 tutors ran their sessions, playing live.

Intermediate Performance Ensemble

IPE is a teaching ensemble open to members at stages 2-5. After two terms when it was not running, sessions were re-started in Autumn 2020, meeting on-line for 2 hours on Monday evenings. The former director Nick Coote unfortunately wasn't able to continue and his place was taken by Tina Bowles and Callum Yule.

They remained with IPE, persevering with the technology and cheering everyone on, for the whole year. They played a wide range of music Pa, Pa, Pa from Mozart's Magic Flute and Tchaikovsky's Dance of the Cygnets to Cole Porter and Irving Berlin jazz pieces Anything Goes and Cheek to Cheek.

Despite the limitations of the online medium, all thoroughly enjoyed the sessions and the play-throughs, including our Winter Wonderland Xmas concert. The tutors, Callum and Tina, were much appreciated for keeping everyone playing and hopefully improving throughout this difficult time. For everyone it was a great opportunity to keep in touch with each other and our instruments.

Performance Ensemble

The ELLSO Performance Ensemble (PE) is a small symphony orchestra of amateur string, brass and woodwind players, established to provide the more advanced ELLSO members with the opportunity to play a wide repertoire of symphonic and other pieces within an orchestral setting. The orchestra rehearses weekly during term time, normally in Hawksmoor's beautiful church, St Anne's, Limehouse.

However, because of the Covid pandemic, the orchestra was forced to continue playing online from the beginning of the autumn term in 2020 until the summer half term in 2021. PE was able to recommence playing live at St Anne's for the last half of the summer term. Numbers had fallen from 40-50 players prior to the pandemic, but are now recovering to over 30.

In the autumn term of 2020 PE played a varied selection of music including Kodaly's Intermezzo from the Hary Janos Suite, Vivaldi's Concerto Rustica, Woolfenden's Suite Française (for winds). All these were showcased in the Christmas concert, held online, together with A Festive Overture (trad, arr. Martin) and Twelve Days of Christmas (trad, arr. Denwood). The spring term found the orchestra continuing to play online, with a new set of pieces including Little Ragtime by Claude Debussy, the Harmonious Blacksmith by Handel, and a modern piece, "Achilles" by Gang of Youths (arr. by Musical Director Khac-uyen Nguyen). Then in the summer term the orchestra took on an old favourite, the Overture to Bizet's L'Arlésienne Suite, the 2nd and 5th movements of Bizet's Jeux D'Enfants Suite, and another modern piece, the fourth movement of Philip Glass's Third Symphony. After half term, the orchestra was delighted to be back playing live at St Anne's, although the end of year concert was given online.

Whilst the year was a testing one, the players benefitted from additional tutors for the lower strings and the woodwind and brass sections, helping enormously with orchestral and individual technique. With constantly improving skills and an even sharper appreciation of the joys of communal music-making, PE looks forward to an exciting year ahead.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2021

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends. It was not possible to run these because of the continuing Covid constraints. However, the Performance Ensemble gave well-received online concerts at the end of the Autumn and Summer terms and IPE at the end of the Summer term. A live play-through of some Saturday sessions was also held at St Anne's Church in July 2021 with the audience on-line.

Summer Mondays

Summer Mondays had 6 face-to-face sessions between 9th August and 13th September 2021 in St Anne's Church Limehouse where they followed Covid Procedures after a Risk Assessment. About 25 members were in regular attendance and played an enjoyable programme of music open to all stages. Members also played two open air concerts at St. Anne's Fun Day on September 4th and Victoria Park on September 12th. Both events and the programme as a whole were a great success.

2021 Summer School

Having been forced to cancel last year's residential Summer School for the first time since its inauguration, we were delighted to have been able to go ahead with the 2021 event in August. Once again, we moved to a new venue, Uppingham School in Rutland, and apart from the usual teething problems encountered when running a complicated residential event in unfamiliar surroundings, the week was a very successful and happy one, enjoyed by 72 participants and 7 professional solo performers who gave up their time to tutor the players.

Much time and effort was spent trying to find replacements for three of our tutors who were ill at the last minute, but the happy result was that, for the first time, one of our members who had learned to play from scratch through ELLSO, was able to step into the breach and play a solo viola concerto with the orchestra at the end-of-course play-through.

Those tutors who were able to join us were all delighted to be able to play together again after the difficult time that they had all been through during repeated lockdowns and concert cancellations. Their obvious joy resulted in their own concert at the end of the week being one of the most moving and memorable that we have ever had.

A happy and productive week was had by all, positive and helpful feedback was provided by the participants, a modest financial surplus was made and we look forward to returning to Uppingham in August 2022.

Many thanks to all the volunteers who pitched in and helped with the various tasks during the week.

Report of the Trustees - continued for the Year Ended 12 September 2021

ACHIEVEMENT AND PERFORMANCE

During the year there were 183 members of ELLSO, with around 162 participating each term. On average, 114 attended Saturday sessions, and around 24 and 21 attended the Intermediate Performance Ensemble and Performance Ensemble sessions respectively. Not surprisingly it was the two performance ensembles which have suffered most from the inability to play live.

Tutors

Eleven tutors were engaged by ELLSO in 2020/2021 to teach the Saturday morning programme, two of whom also ran the Monday evening Intermediate Performance Orchestra (IPE). An additional tutor ran the Thursday evening Performance Ensemble (PE).

The Saturday programme ran online throughout the year using Zoom and the programme expanded so that by the Summer term a programme of technique, musicianship and an extra playing session were offered. IPE ran online and had termly concerts with an online audience. PE ran online with end of term concerts in the Winter and Spring terms and half way through the Summer term were able to meet face to face in St Anne's church where they followed appropriate Covid procedures.

A feedback survey was done of Saturday and IPE members and showed that members greatly appreciated the enthusiasm, commitment and skill which the tutors had shown in continuing to provide music, all be it online, as the country went through a series of Covid lockdowns that restricted activities

Volunteers

There was no need for the many volunteers who carry out practical and administrative tasks necessary to run all its regular activities and concerts though the PE and IPE Organisers, particularly the former, have played important roles. The Board are also volunteers, and have had a really busy year planning adjustments to the programme and communicating these to players and tutors. The Covid Planning Group also deserves particular praise for meeting regularly to plan what activities were possible to run online, monitor their success and seek agreement from the Board.

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. This includes annually reviewing the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. During the 2020-2021 academic year a total deficit of £14,481 was incurred in the running of our activities. Given the protracted lockdown resulting in reduced numbers, this was considered acceptable, taking into account the massive benefit to our members of continuity throughout the pandemic.

With the aim of keeping ELLSO fees to a minimum, the Directors sought advice from Making Music (the membership organisation for amateur music groups) on the scope for claiming Gift Aid. Making Music's guidance, developed in consultation with HMRC, indicates that it is reasonable for ELLSO to claim Gift Aid on its annual membership fee, on all non-tuition related portions of its fees and on donations collected for refreshments and at concerts, to the extent permitted under Gift Aid rules and the Gift Aid Small Donations Scheme. The Board has agreed to proceed on this basis in the future.

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy, which is reviewed annually, currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity, to seek to hold 25% venue costs plus 50% of tutor fees. During 2020-2021 was agreed to raise this to £72,000. The balance of Unrestricted Funds available is £80,594 after allowing for Funds of £51 invested in Computer Equipment (represented by Fixed Assets on the Balance Sheet).

Approved by order of the board of trustees on 25th February 2022.

Independent Examiner's Report to the Trustees of
East London Late Starters Orchestra (ELLSO)

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2021.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

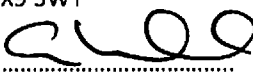
Independent examiner's statement

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Greg Lovett
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT


Date: 11/3/2022

East London Late Starters Orchestra(ELLSO)Statement of Financial Activities for the Year Ended 12 September 2021

		Unrestricted fund	Restricted fund	12.9.21 Total funds	12.9.20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,947	1,847	7,794	12,234
Charitable activities					
Performance ensemble		4,336	(20)	4,316	5,073
Intermediate Performance Ensemble		4,022	(80)	3,942	4,290
Instrument hire		1,485	(305)	1,180	840
Saturday Refreshment/Buffer		-	-	-	1,417
Summer school		45,945	-	45,945	5,088
Extra Activities		-	-	-	2,435
Saturday Mornings		41,705	(2,245)	39,460	47,342
Summer Mondays		1,810	-	1,810	2,800
ELLSO Tuesdays		-	-	-	5,313
Other income		<u>43</u>	<u>-</u>	<u>43</u>	<u>199</u>
Total		105,293	(803)	104,490	87,031
EXPENDITURE ON					
Charitable activities					
Other Activities		2,602	-	2,602	7,641
Summer school		6,830	-	6,830	140
Tutors Fees		61,672	-	61,672	67,455
Hall Hire		38,998	-	38,998	15,785
Other		<u>8,869</u>	<u>-</u>	<u>8,869</u>	<u>9,202</u>
Total		118,971	-	118,971	100,223
NET INCOME/(EXPENDITURE)		(13,678)	(803)	(14,481)	(13,192)
Transfers between funds	9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,678)	(803)	(14,481)	(13,192)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>94,272</u>	<u>11,063</u>	<u>105,335</u>	<u>118,527</u>
TOTAL FUNDS CARRIED FORWARD		80,594	10,260	90,854	105,335

The notes form part of these financial statements

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2021 continued

			12.9.21	12.9.20
	Unrestricted	Restricted	Total funds	Total funds
	fund	fund		
Notes	£	£	£	£

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East London Late Starters Orchestra
(ELLSO)

Balance Sheet
At 12 September 2021

		Unrestricted fund	Restricted fund	12.9.21 Total funds	12.9.20 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	5	51	-	51	300
CURRENT ASSETS					
Debtors	6	1,120	-	1,120	4,994
Cash at bank		<u>134,720</u>	<u>10,260</u>	<u>144,980</u>	<u>133,046</u>
		135,840	10,260	146,100	138,040
CREDITORS					
Amounts falling due within one year	7	(45,127)	-	(45,127)	(30,157)
		<u>90,713</u>	<u>10,260</u>	<u>100,973</u>	<u>107,883</u>
NET CURRENT ASSETS					
		90,764	10,260	101,024	108,183
TOTAL ASSETS LESS CURRENT LIABILITIES					
ACCRUALS AND DEFERRED INCOME	8	(10,170)	-	(10,170)	(2,848)
		<u>80,594</u>	<u>10,260</u>	<u>90,854</u>	<u>105,335</u>
NET ASSETS					
FUNDS	9				
Unrestricted funds				80,594	94,272
Restricted funds				<u>10,260</u>	<u>11,063</u>
TOTAL FUNDS				<u>90,854</u>	<u>105,335</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements approved by the Board of Trustees on 25th February 2022 were signed on its behalf by:



.....
Angela Lord

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

**East London Late Starters Orchestra
(ELLSO)**

**Notes to the Financial Statements - continued
for the Year Ended 12 September 2021**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	12.9.21	12.9.20
	£	£
Depreciation - owned assets	249	1,343
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2021 nor for the year ended 12 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 12 September 2021 nor for the year ended 12 September 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,999	1,235	12,234
Charitable activities			
Performance ensemble	5,213	(140)	5,073
Intermediate Performance Ensemble	4,415	(125)	4,290
Instrument hire	880	(40)	840
Saturday Refreshment/Buffer	1,417	-	1,417
Extra Activities	2,435	-	2,435
Summer school	5,088	-	5,088
Saturday Mornings	49,367	(2,025)	47,342
Summer Mondays	2,800	-	2,800
ELLSO Tuesdays	5,488	(175)	5,313
Other income	<u>199</u>	<u>-</u>	<u>199</u>
Total	88,301	(1,270)	87,031
 EXPENDITURE ON			
Charitable activities			
Other Activities	7,641	-	7,641
Summer school	140	-	140
Tutors Fees	67,455	-	67,455
Hall Hire	15,785	-	15,785
Other	<u>9,202</u>	<u>-</u>	<u>9,202</u>
Total	100,223	-	100,223
 NET INCOME	(11,922)	(1,270)	(13,192)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	(1,000)	1,000	-
Net movement in funds	(12,922)	(270)	(13,192)
RECONCILIATION OF FUNDS			
Total funds brought forward	107,194	11,833	118,527
TOTAL FUNDS CARRIED FORWARD	94,272	11,063	105,335

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 13 September 2020 and 12 September 2021	6,218	503	6,721
DEPRECIATION			
At 13 September 2020	5,995	426	6,421
Charge for year	223	26	249
At 12 September 2021	6,218	452	6,670
NET BOOK VALUE			
At 12 September 2021	-	51	51
At 12 September 2020	223	77	300

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.21 £	12.9.20 £
Trade debtors	1,120	60
Prepayments and accrued income	-	4,934
	1,120	4,994

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements - continued
for the Year Ended 12 September 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.21	12.9.20
	£	£
Trade creditors	24,719	7,997
Other creditors	1,000	232
Deferred income	<u>19,408</u>	<u>21,928</u>
	<u>45,127</u>	<u>30,157</u>

8. ACCRUALS AND DEFERRED INCOME

	12.9.201	12.9.20
	£	£
Accruals and deferred income	<u>10,170</u>	<u>2,848</u>

9. MOVEMENT IN FUNDS

	At 13.9.20	Net movement in funds	Transfers between funds	At 12.9.21
	£	£	£	£
Unrestricted funds				
General fund	94,272	(13,678)	-	80,594
Restricted funds				
Ray's Fund	11,063	(803)	-	10,260
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>105,335</u>	<u>(14,481)</u>	<u>-</u>	<u>90,584</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	105,293	(118,971)	(13,678)
Restricted funds			
Ray's Fund	(803)	-	(803)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>104,490</u>	<u>(118,971)</u>	<u>(14,481)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2021.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2021

	12.9.21 £	12.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,054	8,669
Subscriptions	<u>2,740</u>	<u>3,565</u>
	7,794	12,234
Charitable activities		
Performance Ensemble	4,316	7,023
Intermed. Performance Ensemble	3,942	4,290
Saturday Refreshment/Buffer	-	1,417
Other Activities	-	2,435
Saturday Mornings	39,460	47,342
Instrument Hire	1,180	840
Summer Mondays	1,810	2,800
Summer School	45,945	5,088
ELLSO Tuesdays	<u>-</u>	<u>3,363</u>
	96,653	74,598
Other income		
Bank interest received	<u>43</u>	<u>199</u>
Total incoming resources	104,490	87,031
EXPENDITURE		
Charitable activities		
Summer School	6,830	140
Tutor fees	61,672	67,455
Hall hire	38,998	15,785
Other	716	4,708
Depreciation of tangible fixed assets	<u>248</u>	<u>1,344</u>
	108,464	89,432
Other		
Other general expenses	2,149	2,427
Insurance	720	774
Website	<u>6,000</u>	<u>6,000</u>
	8,869	9,201

This page does not form part of the statutory financial statements

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2021

	12.9.21 £	12.9.20 £
Support Costs		
Governance costs		
Accountancy and legal fees	<u>1,638</u>	<u>1,590</u>
Total resources expended	118,971	100,223
Net income	<u>(14,481)</u>	<u>(13,192)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07307638 (England and Wales)
REGISTERED CHARITY NUMBER: 1137006

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 12 September 2020
for
East London Late Starters Orchestra
(ELLSO)

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

East London Late Starters Orchestra
(ELLSO)

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for the Year Ended 12 September 2020

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East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 12 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07307638 (England and Wales)

Registered office
Kemp House Capital Office
152 City Road
London
EC1V 2NX

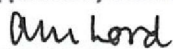
Directors

Sharon Gooden	
Sylvie Hafford	
Maggie Hilton	
Michael Lee	
Angela Lord	
Vasanth Mountford	- resigned 29.2.20
Ruth O'Neill	- resigned 12.9.20
Karen Pui	- resigned 29.2.20
Zenani Sibindi	
Andrew Watson	
Pearl Williams	
Julia Carroll	- appointed 29.2.20
Adiele Ejiofor	- appointed 29.2.20
Hang Nguyen	- appointed 12.9.20

Independent examiner

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame, Oxfordshire
OX9 3WT

Approved by order of the board of trustees on 10th February 2021 and signed on its behalf by:



.....
A Lord - Trustee

Bankers

Unity Trust Bank
4 Brindley Place
Birmingham, B1 2JB

CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East London Late Starters Orchestra (ELLSO) was incorporated as a company limited by guarantee on 7 July 2010 (number 7307638) and is registered as a charity in England and Wales (number 1137006). It is the successor of an unincorporated organisation of the same name which was founded in 1983, registered as a charity on 9 July 1992, and dissolved on 5 April 2011.

The governing document specifies that the charity is established to promote public knowledge and appreciation of music particularly the establishment and maintenance of a community orchestra which will provide an opportunity for structured group learning of instrumental and vocal performance by late starters and encourage participation by them in all aspects of music.

The directors who served during the year were:

Julia Carroll	Elected February 2020
Adiele Ejiofor	Elected February 2020
Sharon Gooden	Elected March 2019
Sylvie Hafford	Elected March 2019
Maggie Hilton (Chair)	Re-elected February 2020
Mike Lee	Re-elected February 2020
Angela Lord	Re-elected March 2019
Vasantha Mountford	Lapsed January 2020
Hang Nguyen	Co-opted September 2020
Ruth O'Neill (treasurer)	Elected February 2020, resigned September 2020
Zenani Sibindi	Elected March 2019
Andrew Watson	Re-elected March 2019
Pearl Williams	Re-elected February 2020

The Directors of the company are also the trustees of the charity. None of the directors have any beneficial interest in the company. Directors are appointed by the members in general meeting. The Directors may themselves appoint a member to act as a director subject to that individual being confirmed in office at the following general meeting.

Membership is subject to regulations made by the directors under powers in the Articles of Association and requires payment of a subscription. Membership runs from the date of enrolment until the day before the first session of the academic year, which usually takes place in the third week of September. All members guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees meet a minimum of 6 times a year to discuss the strategic direction and oversight of the company. They appoint from among their number a Chair, a Secretary and a Treasurer. Other Board members undertake practical tasks of membership administration, tutor liaison, website management, health and safety monitoring and instrument hire.

No Director exercises any functions or powers other than those conferred by the Articles of Association or delegated by the Directors. The Directors have constituted sub-committees to agree necessary actions between Board meetings and to recommend those decisions to the following meeting.

By way of induction, new directors are provided with appropriate papers, including copies of the governing instrument and briefing notes on key policies, protocols and systems.

The company is managed by volunteers. The professional services of tutors are contracted and arrangements are made for paid administrative support where this is appropriate.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2020

Risk Management

The Directors have a duty to identify and review the risks to which the company is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the company is exposed have been identified by the directors, and are reviewed annually using a matrix recommended by the Charity Commission. Systems and procedures have been established to manage and mitigate those risks. A risk register is maintained and updated regularly, and action is taken to mitigate any significant risks identified.

The Directors give regular consideration to their statutory obligations for health and safety and regularly review procedures to minimise the risk of loss due to fraud. Adequate cover is maintained for the insurable risks to which the charity is exposed.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Directors have paid regard to the Charity Commission's published guidance on public benefit when reviewing their aims and objectives and in planning future activities.

The present community-based teaching orchestra grew out of a group of parents of child musicians in Tower Hamlets who expressed an interest in learning a classical stringed instrument themselves. This led in 1983 to the creation of a Saturday morning learning programme with no auditions or minimum requirements to membership. ELLSO continues this approach today. It welcomes adults who have never played an instrument before, those returning to playing after a gap and those looking to extend their musical experience or develop skills on another instrument. In order to maximise access to its activities, ELLSO offers concessionary fees where there is demonstrable need and instruments can be hired at modest cost.

Several years ago the Board made a decision to set up an internal fund known as 'Ray's Fund' (in memory of Ray Muggeridge, a former member) to make small financial grants to ELLSO members who are experiencing severe financial hardship. These grants take the form of one-off fee waivers or reductions. A legal practitioner provides pro bono advice to ELLSO, and administers the fund on a confidential basis. During the year 3 grants were made enabling some members to join, or others to continue, who would otherwise have been unable to afford to do so. The Board records thanks to all those who have made donations to this important fund.

ELLSO offers a diverse range of playing forums:

- Saturday mornings - covering all levels of ability from beginners up to the equivalent of Grade 6
- Tuesday evenings – instrument tuition and ensemble experience for stage 2-3 violin and cello players
- Intermediate Performance Ensemble – meeting Monday evenings, for stage 2-4/5 players
- Performance Ensemble – meeting Thursday evenings for players at stage 5 and above
- Summer Mondays – informal playing sessions during the summer break for ELLSO members
- 'Mudlark' informal chamber sessions for members and friends (not offered in 2019-2020)
- Annual Residential Summer School, open to all adult String players

COVID-19 restrictions meant that all of our activities were curtailed from 14th March and some have gradually moved online. The Emergency Committee (generally the Chair, Treasurer, Membership Secretary, Tutor Liaison) has met regularly from this time to plan which activities could be continued online and to make recommendations to the full Board. When the Treasurer was unable to continue, another Board Member was co-opted.

Zoom was considered the most suitable platform for these sessions and 11 licenses were organized to enable this teaching to continue. Regular contact with tutors, via the Tutor Liaison member and Tutor Coordinator, resulted in agreement to provide services online under new contracts each term. Initially it was only possible to offer a very limited range of activities, but by gaining increased experience and confidence in working online, extra sessions have been possible, including some ensemble sessions. Tutors have needed to adapt to this medium and it has been a steep but rewarding learning curve for everyone.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2020

Saturday Mornings

The Saturday morning teaching programme remains the charity's core activity. It offers a combination of ensemble playing, technique classes and sessions in musicianship, delivered by professional musicians in a supportive, non-competitive and non-hierarchical environment. It has always been open to all, ranging from those starting from scratch to more advanced players. The limitations of space, the need to keep technique classes to a realistic size and to maintain a degree of balance in ensembles, means that this activity has to be limited to around 150 places. Because of the continued high level of demand, a waiting list was introduced in 2014. It is actively managed by the Membership Secretary, who contacts people on the waiting list whenever places become free. Demand has reduced this year so that the waiting list is minimal and generally only for cellists.

This activity was cancelled on the 14th March due to Covid-19. However, by 11th April we were able to re-start technique sessions online, and on 6th June we were able to add Musicianship sessions.

Tuesday Group

The Tuesday Group has operated since September 2015, offering weekly technique and ensemble-playing opportunities for up to 30 Stage 2 and 3 string players on the waiting list. In July 2020 it was decided that we should no longer run this activity due to a reduction in numbers of people taking part so that it was no longer financially viable.

Intermediate Performance Ensemble

The IPE continued to meet in the Bernie Cameron Centre in Bow. Members need to be at Stage 2 or above to join this ensemble. About 40 members signed up to play on Monday evenings under the direction of Nick Cooté. He led the group through a range of exciting and diverse music which was performed at the Ellso Christmas concert: Allegro from Symphony No.3 by William Boyce, Themes from the 1st Movement of Beethoven's 5th Symphony, The Montagues and Capulets from Romeo and Juliet by Prokofiev and finally the Irving Berlin number "Putting on the Ritz".

The Spring term began as normal but due to the Covid-19 pandemic this activity ceased in March and did not re-start in the Summer term.

Performance Ensemble

The ELLSO Performance Ensemble is a small symphony orchestra of around 40-50 amateur string, brass and woodwind players, which provides the more advanced ELLSO members with the opportunity to play a wide repertoire of symphonic and other pieces within an orchestral setting. The orchestra rehearses weekly during term time, normally in Hawksmoor's beautiful church, St Anne's, Limehouse. In the autumn term we played a varied selection of music including highlights from Corelli's Concerto Grosso number 8, Handel's Messiah and Bach's Christmas and Easter Oratorios. In the spring term 2020 PE concentrated on César Franck's beautiful Symphony in D Minor. Continuing a growing tradition, they were also able to showcase new works composed by three members of the orchestra. They had a successful Christmas concert, but sadly had to cancel their Easter concert. Although unable to meet physically towards the end of the spring term PE has continued to rehearse online from the summer term and had to familiarize themselves with a new playing environment.

Pleasingly, helped by the enormous efforts of the Musical Director Khac-Uyen Nguyen, they were able to put on a virtual summer concert including the first movement of Beethoven's 5th Symphony, the air from Bach's Orchestral Suite No 3 and the first movement of Dvorak's Wind Serenade. They look forward to being able to resume their physical rehearsals in the near future, but are grateful to have been able to continue playing orchestral music together even during a lockdown, and to have grown from the experience.

In the upcoming year, the Performance Ensemble will continue to encourage improving musicians and take on new members, whilst tackling challenging and diverse repertoire. This group offers members the opportunity to broaden their musical horizons and further their enjoyment of learning and playing in a friendly, welcoming environment.

East London Late Starters Orchestra (ELLSO)

Report of the Trustees - continued for the Year Ended 12 September 2020

Concerts

Free concerts are usually given at the end of each term. These concerts bring together all the different parts of ELLSO and enable members to hear what those in other groups have been learning during the term, as well as being a great opportunity to play to family and friends. Due to the continuing access constraints at St Anne's, Limehouse, the end of term concerts will be held at Connaught School, Leytonstone, until a lift is installed at St Anne's. Due to Covid our Spring and Summer concerts were cancelled, though the Performance Ensemble gave a well-received online concert.

Summer Mondays

Summer Mondays ran in online Zoom format over 5 evening sessions from 3rd to the 31st August. A programme of enjoyable music including the Handel Passacaglia was put together and was open to all stages and instruments. A special feature of these sessions was that two tutors were able to meet and play into the same microphone and members (while remaining on mute) could join in playing their own parts. 56 members regularly attended and the feedback was excellent.

Summer Saturdays

In a new development in response to COVID restrictions, 44 members regularly attended 5 Saturday Zoom mornings over the Summer from 8th August to 5th September. Members were offered two playing sessions choosing from 'Build a piece of music', 'Celtic tunes', 'Jigs and Reels', 'American fiddle tunes', 'Klezmer tunes' and 'Bartok duos'. Feedback from members was excellent and it was clear that they appreciated the opportunity to play when so many other activities were curtailed because of Covid.

2020 Summer School

Our 2020 Summer School was planned for a week in July at Uppingham School in Rutland. This was all set to be as successful as usual, fully booked and travel plans in place. However, by May 2020 it had become clear that because of the Covid-19 pandemic, we had no choice other than to cancel the event.

Our disappointed participants were most generous and loyal - almost all of the 81 players agreed either to leave their deposits with us or to donate the £100 to ELLSO. Although the payments that we had already made to Uppingham School were technically non-returnable, the School kindly allowed ELLSO to transfer them to next year, and booked us in for a week in August 2021.

Determined that 2020 would not be the summer-school-that-never-was, we set to and, with the help of our outstanding tutors, planned a completely online 5 day event in July – an innovation for us, which provided valuable experience in running an online ensemble for the first time. "A piece of String" as it was called, was a resounding success, much appreciated by 81 participants, some of whom had been isolated and sorely missing many of their playing activities for months. We were delighted that the event gave ELLSO an opportunity to provide some work for the tutor/performers who had lost almost all their engagements since March. The concert at the end of the Summer School was a moving experience.

Report of the Trustees - continued for the Year Ended 12 September 2020

ACHIEVEMENT AND PERFORMANCE

During the year there were 226 members of ELLSO, with around 190 participating each term. On average, 117 attended Saturday sessions, and around 40 and 37 attended the Intermediate Performance Ensemble and Performance Ensemble sessions respectively. The Tuesday group had an average of 12 members.

Tutors

13 tutors were engaged by ELLSO in 2019/20, 11 of whom taught on the Saturday morning programme, with two of these also covering the Tuesday Group. Two additional tutors directed IPE and the Performance Ensemble. There have been some changes: Ian Pressland and Joe Davies were appointed to replace Sian Kadifachi and Hannah Monkhouse from January 2020.

The first two terms of the year progressed largely as usual however due to Covid-19 the Spring concerts had to be cancelled and ELLSO moved to an online Zoom format for the Summer term. Group teaching over Zoom is not easy and has necessitated tutors learning new skills and going the extra mile. It is to their credit that it has been a great success as evidenced for example by the 100 members who regularly attended Saturday morning technique and musicianship classes, the feedback from the activities put on during the Summer and the online concert from the Performance Ensemble where members' recordings were spliced together. The enthusiasm and hard work of all the tutors over this disrupted year in finding suitable repertoire, planning and leading the sessions both in their live and online formats is greatly appreciated, as is their patience in teaching people with very varied skills and abilities

Volunteers

The Board would also like to thank those members who contributed to another successful year by volunteering to help with the many practical and administrative tasks necessary to run all its regular activities and concerts. A myriad of tasks are done faithfully and unobtrusively by individual members all year round and the Directors thank all who have contributed their time and help so generously over the year.

Financial Review

The Directors review the financial status of the organisation throughout the year at Board meetings. During the 2019-2020 academic year a total deficit of £13,192 was incurred in the running of our activities. As we ended last year with a considerable surplus in our reserves, this loss was considered acceptable, taking into account the massive benefit to our members of continuity throughout the pandemic.

The Directors annually review the fees payable for each ELLSO activity on the basis that each activity should be priced at 'break-even' to minimise cross-subsidisation. Because of the changes brought about by COVID-19 the Emergency Committee planned and sought agreement from the full Board on all activities running on-line, the fees to be charged and tutors' remuneration.

With the aim of keeping ELLSO fees to a minimum, the Directors sought advice from Making Music (the organisation for advising amateur music groups) on the scope for claiming Gift Aid. Making Music's guidance, developed in consultation with HMRC, indicates that it is reasonable for ELLSO to claim Gift Aid on its annual membership fee, on all non-tuition related portions of its fees and on donations collected for refreshments and at concerts, to the extent permitted under Gift Aid rules and the Gift Aid Small Donations Scheme. The Board has agreed to proceed on this basis in the future

Reserves Policy

The Directors have established a policy to provide for an adequate level of reserves to enable the company to carry out its charitable objectives, recognising that restricted funds are given for specific purposes and can only be used for those purposes. There should be sufficient unrestricted reserves to ensure the continuity of activities and to prevent disruption by short term variances in cash flows or unplanned events enabling the company to meet its contractual obligations.

This policy, which is reviewed annually, currently requires a reserve of up to two terms' costs for all term-based activities and, for any residential activity, to seek to hold 25% venue costs plus 50% of tutor fees. During 2019-2020 it was agreed to raise this to £62,000. The balance of Unrestricted Funds available is £94,272 after allowing for Funds of £300 invested in Musical Instruments (represented by Fixed Assets on the Balance Sheet).

Approved by order of the board of trustees on 10th February 2021.

**Independent Examiner's Report to the Trustees of
East London Late Starters Orchestra (ELLSO)**

Independent examiner's report to the trustees of East London Late Starters Orchestra (ELLSO) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 12 September 2020.

Responsibilities and basis of report

The charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of the 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 statements below.

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 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Greg Lovett
Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT


Date: 19/11/2021

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2020

		Unrestricted fund	Restricted fund	12.9.20 Total funds	12.9.19 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,999	1,235	12,234	8,851
Charitable activities					
Performance ensemble		5,213	(140)	5,073	8,185
Intermediate Performance Ensemble		4,415	(125)	4,290	7,610
Instrument hire		880	(40)	840	1,035
Saturday Refreshment/Buffer		1,417	-	1,417	2,162
Summer school		5,088	-	5,088	53,455
Extra Activities		2,435	-	2,435	765
Saturday Mornings		49,367	(2,025)	47,342	63,951
Summer Mondays		2,800	-	2,800	3,795
ELLSO Tuesdays		5,488	(175)	5,313	4,958
Other income		<u>199</u>	<u>-</u>	<u>199</u>	<u>222</u>
Total		88,301	(1,270)	87,031	154,989
EXPENDITURE ON					
Charitable activities					
Other Activities		7,641	-	7,641	8,102
Summer school		140	-	140	46,267
Tutors Fees		67,455	-	67,455	60,627
Hall Hire		15,785	-	15,785	28,966
Other		<u>9,202</u>	<u>-</u>	<u>9,202</u>	<u>7,549</u>
Total		100,223	-	100,223	151,511
NET INCOME/(EXPENDITURE)		(11,922)	(1,270)	(13,192)	3,748
Transfers between funds	9	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(12,922)	(270)	(13,192)	3,748
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>107,194</u>	<u>11,333</u>	<u>118,527</u>	<u>115,049</u>
TOTAL FUNDS CARRIED FORWARD		94,272	11,063	105,335	118,797

The notes form part of these financial statements

East London Late Starters Orchestra

(ELLSO)

Statement of Financial Activities for the Year Ended 12 September 2020 continued

			12.9.19	12.9.18
	Unrestricted	Restricted	Total funds	Total funds
	fund	fund		
Notes	£	£	£	£

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East London Late Starters Orchestra
(ELLSO)

Balance Sheet
At 12 September 2020

		Unrestricted fund	Restricted fund	12.9.20 Total funds	12.9.19 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	5	300	-	300	1,643
CURRENT ASSETS					
Debtors	6	4,994	-	4,994	422
Cash at bank		<u>121,983</u>	<u>11,063</u>	<u>133,046</u>	<u>162,965</u>
		126,977	11,063	138,040	163,387
CREDITORS					
Amounts falling due within one year	7	(30,157)	-	(30,157)	(39,340)
NET CURRENT ASSETS		<u>96,820</u>	<u>11,063</u>	<u>107,883</u>	<u>124,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		97,120	11,063	108,183	125,690
ACCRUALS AND DEFERRED INCOME	8	(2,848)	-	(2,848)	(7,163)
NET ASSETS		<u>94,272</u>	<u>11,063</u>	<u>105,335</u>	<u>118,527</u>
FUNDS	9				
Unrestricted funds				94,272	107,194
Restricted funds				<u>11,063</u>	<u>11,333</u>
TOTAL FUNDS				<u>105,335</u>	<u>118,527</u>

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Balance Sheet - continued
At 12 September 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 12 September 2020.

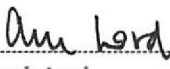
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 12 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 10th February 2021 were signed on its behalf by:


.....
Angela Lord

The notes form part of these financial statements

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements
for the Year Ended 12 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

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

Musical Instruments	-20% on cost
Computer Equipment	-20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the Report of the Trustees.

**East London Late Starters Orchestra
(ELLSO)**

**Notes to the Financial Statements - continued
for the Year Ended 12 September 2020**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	12.9.20	12.9.19
	£	£
Depreciation - owned assets	1,343	1,345
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 12 September 2020 nor for the year ended 12 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 12 September 2020 nor for the year ended 12 September 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,160	2,691	8,851
Charitable activities			
Performance ensemble	8,205	(20)	8,185
Intermediate Performance Ensemble	7,610	-	7,610
Instrument hire	1,155	(120)	1,035
Saturday Refreshment/Buffer	2,162	-	2,162
Other Activities	765	-	765
Summer school	53,455	-	53,455
Saturday Mornings	65,946	(1,995)	63,951
Summer Mondays	3,795	-	3,795
ELLSO Tuesdays	5,498	(540)	4,958
Other income	<u>222</u>	<u>-</u>	<u>222</u>
Total	154,973	16	154,989
EXPENDITURE ON			
Charitable activities			
Other Activities	8,102	-	8,102
Summer school	46,267	-	46,267
Tutors Fees	60,627	-	60,627
Hall Hire	28,966	-	28,966
Other	<u>7,549</u>	<u>-</u>	<u>7,549</u>
Total	151,511	-	151,511
NET INCOME	3,645	16	3,478

East London Late Starters Orchestra
(ELLSO)

Notes to the Financial Statements – continued
for the Year Ended 12 September 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
Net movement in funds	2,462	1,016	3,478
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>104,732</u>	<u>10,317</u>	<u>115,049</u>
TOTAL FUNDS CARRIED FORWARD	<u>107,194</u>	<u>11,833</u>	<u>118,527</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 13 September 2019 and 12 September 2020	<u>6,218</u>	<u>503</u>	<u>6,721</u>
DEPRECIATION			
At 13 September 2019	4,752	326	5,078
Charge for year	<u>1,243</u>	<u>100</u>	<u>1,343</u>
At 12 September 2020	<u>5,995</u>	<u>426</u>	<u>6,421</u>
NET BOOK VALUE			
At 12 September 2020	<u>223</u>	<u>77</u>	<u>300</u>
At 12 September 2019	<u>1,466</u>	<u>177</u>	<u>1,643</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.20 £	12.9.19 £
Trade debtors	60	422
Prepayments and accrued income	<u>4,934</u>	<u>-</u>
	<u>4,994</u>	<u>422</u>

**East London Late Starters Orchestra
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**Notes to the Financial Statements - continued
for the Year Ended 12 September 2020**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	12.9.20	12.9.19
	£	£
Trade creditors	7,997	13,943
Other Creditors	232	920
Accruals and deferred income	<u>21,928</u>	<u>24,477</u>
	<u>30,157</u>	<u>39,340</u>

8. ACCRUALS AND DEFERRED INCOME

	12.9.20	12.9.19
	£	£
Accruals and deferred income	<u>2,848</u>	<u>7,163</u>

9. MOVEMENT IN FUNDS

	At 13.9.19 £	Net movement in funds £	Transfers between funds £	At 12.9.20 £
Unrestricted funds				
General fund	107,194	(11,922)	(1,000)	94,272
Restricted funds				
Ray's Fund	11,333	(1,270)	1,000	11,063
	<u>118,527</u>	<u>(13,192)</u>	<u>-</u>	<u>105,335</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,301	(100,223)	(11,922)
Restricted funds			
Ray's Fund	(1,270)	-	(1,270)
	<u>87,031</u>	<u>(100,223)</u>	<u>(13,192)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 12 September 2020.

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2020

	12.9.20	12.9.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,669	4,451
Subscriptions	<u>3,565</u>	<u>4,400</u>
	12,234	8,851
Charitable activities		
Performance Ensemble	7,023	8,185
Intermed. Performance Ensemble	4,290	7,530
Saturday Refreshment/Buffer	1,417	2,162
Other Activities	2,435	765
Saturday Mornings	47,342	63,951
Instrument Hire	840	1,115
Summer Mondays	2,800	3,795
Summer School	5,088	53,455
ELLSO Tuesdays	<u>3,363</u>	<u>4,958</u>
	74,598	145,916
Other income		
Bank interest received	<u>199</u>	<u>222</u>
Total Incoming resources	87,031	154,989
EXPENDITURE		
Charitable activities		
Summer School	140	46,267
Tutor fees	67,455	60,627
Hall hire	15,785	28,966
Other	4,708	5,204
Depreciation of tangible fixed assets	<u>1,344</u>	<u>1,344</u>
	89,432	142,408
Other		
Other general expenses	2,427	2,682
Insurance	774	844
Website	<u>6,000</u>	<u>4,023</u>
	9,201	7,549

This page does not form part of the statutory financial statements

East London Late Starters Orchestra
(ELLSO)

Detailed Statement of Financial Activities
for the Year Ended 12 September 2020

	12.9.20	12.9.19
	£	£
Support Costs		
Governance costs		
Accountancy and legal fees	<u>1,590</u>	<u>1,554</u>
Total resources expended	100,223	151,511
Net income	<u>(13,192)</u>	<u>3,478</u>

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