

# COMMONWEALTH YOUTH ORCHESTRA AND CHOIR

England & Wales · Charity number 1145187

## Details

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**Other names** CYO

**Status** Registered

**Legal form** Charitable company

**Company number** [07815958](#)

**Registered** 2011-12-21

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

## Contact

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**Address** Hill View Farm  
Laxfield Road  
Fressingfield  
Eye  
Suffolk  
IP21 5PY

**Phone** 02072225777

**Email** [cyo2023@outlook.com](mailto:cyo2023@outlook.com)

**Website** [www.commonwealth-music.net](http://www.commonwealth-music.net)

## Activities

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**Objects:** THE COMPANY'S OBJECTS ARE:-(A)TO PROMOTE THE ART OF MUSIC BY ASSISTING YOUNG MUSICIANS TO PERFORM THROUGHOUT THE COMMONWEALTH MEMBER STATES;(B)TO ADVANCE THE EDUCATION AND TRAINING OF YOUNG MUSICIANS IN THE COMMONWEALTH MEMBER STATES TO HELP THEM ENTER INTO A TRADE OR PROFESSION WITH THE AIM OF ADVANCING THEM IN LIFE;(C)TO ADVANCE PUBLIC EDUCATION IN THE ART OF MUSIC IN THE COMMONWEALTH MEMBER STATES, INCLUDING BUT NOT LIMITED TO, HOLDING EDUCATIONAL WORKSHOPS, CONCERTS, MASTER CLASSES AND PROVIDING INFORMATION; AND(D)TO ADVANCE THE EDUCATION OF YOUNG COMPOSERS IN THE ART OF ORIGINAL MUSIC COMPOSITION.

**Activities:** USING MUSIC AS A MEANS OF INTERNATIONAL DIALOGUE, KNOWING NO BOUNDARIES

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

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- Antigua And Barbuda
- Australia
- Bangladesh
- Barbados
- Belize
- Botswana
- Brunei
- Cameroon
- Canada
- Cyprus
- Dominica
- Eswatini
- Fiji
- Ghana
- Grenada
- Guyana
- India
- Jamaica
- Kenya
- Kiribati
- Lesotho
- Malawi
- Malaysia
- Malta
- Mauritius
- Mozambique
- Namibia
- Nauru
- New Zealand
- Nigeria
- Pakistan
- Papua New Guinea
- Rwanda
- Saint Vincent

- Samoa
- Scotland
- Seychelles
- Sierra Leone
- Singapore
- Solomon Islands
- South Africa
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Tanzania
- The Bahamas
- Tonga
- Trinidad And Tobago
- Tuvalu
- Uganda
- Vanuatu
- Zambia

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,972	£18,944	-	-
2024-03-31	£30,310	£29,330	-	-
2023-03-31	£21,123	£20,216	-	-
2022-03-31	£35,438	£34,766	-	-
2021-03-31	£3,241	£3,193	-	-

## Trustees

Name	Role	Appointed
<b>Professor David Edwin Rowland</b>	Chair	2011-11-01
Helen Denise Carroll		2024-02-27
Julia Frances Charlton		2024-03-11
Stephen Norton William Kellett		2024-02-27
TRACEY ANNE KELLETT		2013-05-26

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

England & Wales - Charity number 1145187

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# Accounts

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**REGISTERED COMPANY NUMBER: 07815958 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145187**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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 31 March 2024. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Principal objects and aims of the Charity are to promote the art of music by assisting young musicians to perform and to advance the education and training of young musicians throughout the 56 Commonwealth member states to help them enter into a trade or profession with the aim of advancing them in life, to advance public education in the art of music in the Commonwealth member states, including but not limited to, holding educational workshops, concerts, master classes and providing information and to advance the education of young composers in the art of original music composition.

**Public benefit**

The Charity believes that it will meet its charitable objectives, which are set out above, and which it considers to be in public benefit. The trustees confirm that they have considered the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and when planning its future activities.

**ACHIEVEMENT AND PERFORMANCE**

The Commonwealth Youth Orchestra & Choir was established on 28 May 2009 on the 60th anniversary of the Commonwealth and in December 2011 it was registered as a charity with the Charity Commission. In 2011 all the Commonwealth Heads of Government gave a unique and unanimous endorsement and mandate to the work of the Commonwealth Youth Orchestra & Choir, which was published in the CHOGM 2011 Final Communiqué.

In 2012 Her Majesty The Queen, Head of The Commonwealth, bestowed a great honour on the Commonwealth Youth Orchestra & Choir (CYO) by becoming its Diamond Jubilee Patron 2012. During 2012, as part of the celebrations of Her Majesty's Diamond Jubilee, CYO performed on numerous historic occasions, in the presence of HM The Queen, at prestigious venues including Buckingham Palace, Palace of Westminster, Mansion House, Westminster Abbey, Marlborough House and Windsor Castle. CYO is honoured to have Maestro Zubin Mehta as its Music Patron, all four living past Commonwealth Secretaries-General and the current Commonwealth Secretary-General, as Patrons, and a comprehensive list of Honorary Vice-Presidents, which includes all the High Commissioners of the 56 Commonwealth Nations. The Most Honourable the Marquess of Salisbury KG KCVO PC DL is currently President of CYO and The Right Honourable the Lord Luce KG, GCVO, DL and Sir Charles Bowman are Presidents Emeritus.

In addition to its many performances and recordings, CYO established, as part of the Diamond Jubilee Legacy, the Commonwealth Music Partnership which is linking all the orchestras, choirs and music schools in the 56 countries of the Commonwealth to create opportunities for fully-funded Pan Commonwealth music education, exchange and platforms to extend CYO's core mission to "use music as a means of international dialogue, knowing no boundaries". The CYO continues to engage expansively and progress its musical outreach in all 56 Nations of The Commonwealth which is being reflected on its Commonwealth Music Hub website [www.commonwealth-music.net](http://www.commonwealth-music.net) and the establishment in 2022, to mark the Platinum Jubilee of Queen Elizabeth II, of its Commonwealth Music Academy, "Inspire to Aspire".

**FINANCIAL REVIEW**

**Funds in surplus**

The Charity has a surplus of income over expenditure for the year of £980 (In 2023 a surplus of £907).

**Reserves policy**

The Charity hopes to build up its unrestricted reserves to meet its anticipated outgoings. Over time the Charity intends to hold reserves to represent at least 12 month's operating income. The General Fund represents the unrestricted funds and free reserves of the Charity.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Commonwealth Youth Orchestra and Choir ("Charity") is a charitable company limited by guarantee, incorporated on 19th October 2011 and registered on 20th December 2011 as a charity under the Charities Act 2006. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Every member of the Charity promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such a sum, not exceeding £10, as may be demanded of him or her toward the payments of debts and liabilities of the Charity incurred before he or she ceased to be a member, and of the cost charges and expenses of winding up and the adjustment of the rights of the contributors amongst themselves.

**Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are appointed in accordance with the Articles of Association and shall be persons who through residence, occupation, employment or otherwise, have special knowledge of the area of benefit or who are otherwise, able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objects of the Charity.

**Risk management**

The Trustees have overall responsibility and a duty to identify the risks to which the Charity is exposed and to ensure appropriate systems of control, financial and otherwise, are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07815958 (England and Wales)

**Registered Charity number**

1145187

**Registered office**

71 Knowl Piece  
Wilbury Way  
Hitchin  
Herts  
SG4 0TY

**Trustees**

Tracey Anne Kellett  
Professor David Rowland Chairman  
Nicholas Holme (resigned 16.2.2024)  
Stephen Norton William Kellett Director (appointed 27.2.2024)  
Julia Frances Charlton Director (appointed 11.3.2024)  
Helen Denise Carroll Director (appointed 27.2.2024)

**Company Secretary**

Tracey Anne Kellett

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

Approved by order of the board of trustees on 15 November 2024 and signed on its behalf by:

Tracey Anne Kellett - Trustee

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	<b>2024 Unrestricted fund £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>30,310</u>	<u>21,123</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Music performance			
		<u>29,330</u>	<u>20,216</u>
<b>NET INCOME</b>		<b>980</b>	907
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>18,371</b>	17,464
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>19,351</b></u>	<u>18,371</u>

The notes form part of these financial statements

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR (REGISTERED NUMBER: 07815958)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>CURRENT ASSETS</b>			
Debtors	4	<b>19,351</b>	18,371
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>19,351</b>	18,371
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>19,351</b>	18,371
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>19,351</b>	18,371
		<hr/>	<hr/>
<b>FUNDS</b>	5		
Unrestricted funds		<b>19,351</b>	18,371
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>19,351</b>	18,371
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2024 and were signed on its behalf by:

Tracey Anne Kellett - Trustee

# COMMONWEALTH YOUTH ORCHESTRA AND CHOIR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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 2019)', 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.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

#### **Income**

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.

#### **Expenditure**

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.

#### **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 notes to the financial statements.

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	21,123
	<u>          </u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Music performance	20,216
	<u>          </u>
<b>NET INCOME</b>	907
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	17,464
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>18,371</u></u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>19,351</u>	<u>18,371</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	<u>18,371</u>	<u>980</u>	<u>19,351</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>18,371</u></u>	<u><u>980</u></u>	<u><u>19,351</u></u>

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>30,310</b>	<b>(29,330)</b>	<b>980</b>
<b>TOTAL FUNDS</b>	<b><u>30,310</u></b>	<b><u>(29,330)</u></b>	<b><u>980</u></b>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	17,464	907	18,371
<b>TOTAL FUNDS</b>	<b><u>17,464</u></b>	<b><u>907</u></b>	<b><u>18,371</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,123	(20,216)	907
<b>TOTAL FUNDS</b>	<b><u>21,123</u></b>	<b><u>(20,216)</u></b>	<b><u>907</u></b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	17,464	1,887	19,351
<b>TOTAL FUNDS</b>	<b><u>17,464</u></b>	<b><u>1,887</u></b>	<b><u>19,351</u></b>

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,433	(49,546)	1,887
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>51,433</u>	<u>(49,546)</u>	<u>1,887</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>30,310</u>	<u>21,123</u>
<b>Total incoming resources</b>	<b>30,310</b>	<b>21,123</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Musicians expenses	23,633	18,514
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	72
<b>Other</b>		
Office Expenses	3,337	1,330
Rent	<u>2,000</u>	<u>-</u>
	5,337	1,330
<b>Governance costs</b>		
Accountancy and legal fees	<u>300</u>	<u>300</u>
Total resources expended	<u>29,330</u>	<u>20,216</u>
<b>Net income</b>	<u><u>980</u></u>	<u><u>907</u></u>

This page does not form part of the statutory financial statements

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

England & Wales - Charity number 1145187

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# Accounts

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**REGISTERED COMPANY NUMBER: 07815958 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145187**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 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 31 March 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Principal objects and aims of the Charity are to promote the art of music by assisting young musicians to perform and to advance the education and training of young musicians throughout the 56 Commonwealth member states to help them enter into a trade or profession with the aim of advancing them in life, to advance public education in the art of music in the Commonwealth member states, including but not limited to, holding educational workshops, concerts, master classes and providing information and to advance the education of young composers in the art of original music composition.

**Public benefit**

The Charity believes that it will meet its charitable objectives, which are set out above, and which it considers to be in public benefit. The trustees confirm that they have considered the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and when planning its future activities.

**ACHIEVEMENT AND PERFORMANCE**

The Commonwealth Youth Orchestra & Choir was established on 28 May 2009 on the 60th anniversary of the Commonwealth and in December 2011 it was registered as a charity with the Charity Commission. In 2011 all the Commonwealth Heads of Government gave an unique and unanimous endorsement and mandate to the work of the Commonwealth Youth Orchestra & Choir, which was published in the CHOGM 2011 Final Communique.

In 2012 Her Majesty The Queen, Head of The Commonwealth, bestowed a great honour on the Commonwealth Youth Orchestra & Choir (CYO) by becoming its Diamond Jubilee Patron 2012. During 2012, as part of the celebrations of Her Majesty's Diamond Jubilee, CYO performed on numerous historic occasions, in the presence of HM The Queen, at prestigious venues including Buckingham Palace, Palace of Westminster, Mansion House, Westminster Abbey, Marlborough House and Windsor Castle. CYO is honoured to have Maestro Zubin Mehta as its Music Patron, all 4 living past Commonwealth Secretaries-General and the current Commonwealth Secretary-General, as Patrons, and a comprehensive list of Honorary Vice-Presidents, which includes all the High Commissioners of the 56 Commonwealth Nations. The Most Honourable the Marquess of Salisbury KG KCVO PC DL is currently President of CYO and The Right Honourable the Lord Luce KG, GCVO, PC, DL and Sir Charles Bowman are Presidents Emeritus.

In addition to its many performances and recordings, CYO established, as part of the Diamond Jubilee Legacy, the Commonwealth Music Partnership which is linking all the orchestras, choirs and music schools in the 56 countries of the Commonwealth to create opportunities for fully-funded Pan Commonwealth music education, exchange and platforms to extend CYO's core mission to "Use music as a means of international dialogue, knowing no boundaries". The CYO continues to engage expansively and progress its musical outreach in all 56 Nations of The Commonwealth which is being reflected on its Commonwealth Music Hub website [www.commonwealth-music.net](http://www.commonwealth-music.net).

**FINANCIAL REVIEW**

**Funds in surplus**

The Charity has a surplus of income over expenditure for the year of £672 (In 2021 a surplus of £48).

**Reserves policy**

The Charity hopes to build up its unrestricted reserves to meet its anticipated outgoings. Over time the Charity intends to hold reserves to represent at least 12 month's operating income. The General Fund represents the unrestricted funds and free reserves of the Charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Commonwealth Youth Orchestra and Choir ("Charity") is a charitable company limited by guarantee, incorporated on 19th October 2011 and registered on 20th December 2011 as a charity under the Charities Act 2006. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Every member of the Charity promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such a sum, not exceeding £10, as may be demanded of him or her toward the payments of debts and liabilities of the Charity incurred before he or she ceased to be a member, and of the cost charges and expenses of winding up and the adjustment of the rights of the contributors amongst themselves.

**Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are appointed in accordance with the Articles of Association and shall be persons who through residence, occupation, employment or otherwise, have special knowledge of the area of benefit or who are otherwise, able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objects of the Charity.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees have overall responsibility and a duty to identify the risks to which the Charity is exposed and to ensure appropriate systems of control, financial and otherwise, are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07815958 (England and Wales)

**Registered Charity number**

1145187

**Registered office**

71 Knowl Piece  
Wilbury Way  
Hitchin  
Herts  
SG4 0TY

**Trustees**

Tracey Anne Kellett  
Professor David Rowland Chairman  
Nicholas Holme

**Company Secretary**

Tracey Anne Kellett

**TRUSTEES' RESPONSIBILITY STATEMENT**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standard and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus, or deficit, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are responsible and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business, and
- observe the methods and principles of the Charity SORP

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

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

Approved by order of the board of trustees on 9 December 2022 and signed on its behalf by:

*Tracey Anne Kellett*

Tracey Anne Kellett - Trustee

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	<b>2022 Unrestricted fund £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>35,438</u>	<u>3,241</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Music performance			
<b>NET INCOME</b>		<b>34,766 672</b>	3,193 48
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>16,792</b>	16,744
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,464</u></u>	<u><u>16,792</u></u>

The notes form part of these financial statements

COMMONWEALTH YOUTH ORCHESTRA AND CHOIR (REGISTERED NUMBER: 07815958)

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	17,464	16,792
<b>NET CURRENT ASSETS</b>		<u>17,464</u>	<u>16,792</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,464</u>	<u>16,792</u>
<b>NET ASSETS</b>		<u>17,464</u>	<u>16,792</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>17,464</u>	<u>16,792</u>
<b>TOTAL FUNDS</b>		<u>17,464</u>	<u>16,792</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2022 and were signed on its behalf by:

*Tracey Anne Kellett*

Tracey Anne Kellett - Trustee

# COMMONWEALTH YOUTH ORCHESTRA AND CHOIR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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 2019)', 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.

#### Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

#### Income

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.

#### Expenditure

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.

#### 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 notes to the financial statements.

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,241
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Music performance	
<b>NET INCOME</b>	3,193 48

COMMONWEALTH YOUTH ORCHESTRA AND CHOIR

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

RECONCILIATION OF FUNDS

Total funds brought forward 16,744

TOTAL FUNDS CARRIED FORWARD 16,792

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>17,464</u>	<u>16,792</u>

5. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	16,792	672	17,464
<b>TOTAL FUNDS</b>	<u>16,792</u>	<u>672</u>	<u>17,464</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,438	(34,766)	672
<b>TOTAL FUNDS</b>	<u>35,438</u>	<u>(34,766)</u>	<u>672</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	16,744	48	16,792
<b>TOTAL FUNDS</b>	<u>16,744</u>	<u>48</u>	<u>16,792</u>

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,241	(3,193)	48
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,241</u>	<u>(3,193)</u>	<u>48</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	16,744	720	17,464
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>16,744</u>	<u>720</u>	<u>17,464</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,679	(37,959)	720
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,679</u>	<u>(37,959)</u>	<u>720</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**COMMONWEALTH YOUTH ORCHESTRA AND CHOIR****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>35,438</u>	<u>3,241</u>
<b>Total incoming resources</b>	<b>35,438</b>	<b>3,241</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Musicians expenses	32,039	-
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	96	69
<b>Other</b>		
Office Expenses	2,331	1,330
Website	-	84
Telephone	-	1,410
	<u>2,331</u>	<u>2,824</u>
<b>Governance costs</b>		
Accountancy and legal fees	<u>300</u>	<u>300</u>
Total resources expended	<u>34,766</u>	<u>3,193</u>
<b>Net income</b>	<u>672</u>	<u>48</u>