

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Warrington Youth Orchestra Limited

Raise
Chartered Accountants
10th Floor
3 Hardman Street
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Manchester
M3 3HF

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for the Year Ended 31 August 2023**

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**Report of the Trustees
for the Year Ended 31 August 2023**

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 August 2023. 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 objectives and principal aims are:

1. To help young people, especially but not exclusively through musical activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
2. To offer young people in Warrington and the surrounding areas the chance to perform in a real orchestra.

We want to have an impact on as many children as possible. Particularly as we come out of the covid pandemic, access to music has become increasingly important. Research shows that playing music together is incredibly beneficial for:

- improving mental wellbeing
- boosting confidence and self-esteem
- developing a sense of belonging and being part of something special
- reducing feelings of isolation
- bringing a sense of achievement with learning a new skill or improving an existing skill
- meeting new friends across diverse socio-economic groups
- developing crucial skills in teamwork and communication.

We are committed to providing a safe environment for children whilst they are attending our orchestra and this is delivered through our Safeguarding & Child Protection Policy and Procedures.

We are fully inclusive, and welcome everyone regardless of their race, faith, religion, gender or disability.

**Report of the Trustees
for the Year Ended 31 August 2023**

OBJECTIVES AND ACTIVITIES

Achievements and performance

Having emerged from the Covid pandemic with significantly reduced numbers, Warrington Youth Orchestra is now in a strong place, with excellent numbers across all our groups and orchestras. The Government's recent policy regarding special visas for Hong Kongers has seen our orchestra benefit from the influx of children from Hong Kong.

October half term 2022 - 31 young people went to Hilden in Germany. This was the first trip to Germany in 4 years so it was very special indeed. They started with a residential with their German counterparts, but then went to stay with a host family. They were impeccably behaved and were a credit to the orchestra.

November 2022 - we visited Dallam Primary School, where we held workshops with over 200 children. Dallam Primary School is in an area with the highest level of deprivation, and has the highest percentage of children receiving free school meals. Many of the children have never seen or heard an orchestral instrument so it was a privilege to be able to share this with them.

Also in November, we sent an ensemble of six children to play at the annual Warrington Rotary Charter evening at the Village Hotel. They were delighted with their performance and made a kind donation to WYO.

December 2022 - we held our Christmas Carol concerts across two sites. The first was at our usual venue, Bridgewater High School, where parents sang to carols played by the beginners group and chamber orchestra. For our second concert, our pre-chamber strings and concert band played carols to the residents of the Ryfields Village, the largest retirement complex in Warrington. This is the first time our orchestra has played at this venue, and the residents and staff enjoyed the performance so much that some of them were crying with joy.

January 2023 - we visited Green Lane Community School, which is a special needs school in Warrington. We spoke about the importance of music in our lives.

March 2023 - we held our special 50th anniversary concert at the fantastic Brindley Theatre in Runcorn. This was a truly marvellous event and was attended not only by the proud parents, but also many teachers and parents who helped set up the organisation in 1973, as well as many former players and committee members.

June 2023 - we participated in the Warrington Music Festival in Time Square, with a stall celebrating our 50th year, along with other charities who were also celebrating their 50th year, including the Thelwell Morris Men.

Later in June 2023 - we were part of a community event at Bawm Fest where three of our woodwind players entertained the audience with an ensemble performances. We also had a string quartet play at the festival.

End of June - one of our pre-chamber players shaved her head to raise funds for Warrington Youth Orchestra. She was incredibly brave, particularly as she did this just before her prom night. She raised over £1000 to buy stands and instruments for the orchestra.

July 2023 - we held our summer concert at Lymm High School. The Chamber and Symphony orchestras played as part of the Lymm Festival which was the first time we had performed as part of their extensive programme. It was a huge success and we hope to be able to continue to work closely with the event organisers for future events.

In terms of the number of children at Warrington Youth Orchestra, from post pandemic figures of 91 children (July 2020), we rose to 137 children in June 2022, and then to 148 children by June 2023. The breakdown at June 2023 was as follows:

- Beginners strings, wind and brass and junior strings: 62 children (40%)
- Pre-chamber: 13 children
- Concert band: 11 children
- Chamber orchestra: 24 children
- Symphony orchestra: 38 children

During 2022/2023, as well as membership subscriptions and funds raised at the concerts and other fundraising activities such as Xmas wreaths and Rotary Santa Float, we were supported by Accent Music Hub, St James Place Charitable Foundation and UK-Germany Connection.

Regarding staff movements, Lyndzi Williams stepped down as Chamber conductor and Paul Exton-McGuinness took the reigns. Matt Shaw joined as the new beginners brass and joint concert band tutor.

Our recruitment of Duke of Edinburgh students was successful with 4 children helping us on Saturday mornings. They have been tidying a lot of the music sheets, and helping in the beginners classes.

**Report of the Trustees
for the Year Ended 31 August 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit and are confident that the Charity's achievements and performance during the past year reflects that the public, specifically young people, have benefitted from the Charity and the opportunities that have been provided to school children from the Warrington area.

The trustees are satisfied that the Charity continues to benefit the public and achieve its charitable objectives.

FINANCIAL REVIEW

The total income received in the year was £40,702 (2022: £40,104). The Charity's expenditure exceeded income by £11,570 (2022: £12,084). The Trustees are happy with the Charity's performance.

FUTURE PLANS

Our plans are to increase our impact not only for local children but also for local communities and schools. We plan on doing more outreach work especially with disadvantaged school children and children with disabilities.

We also plan on taking part in more community events and also performing at retirement homes and villages.

We need to secure additional funding in order to be able to reach out to these local schools and communities. We plan on applying for grants and donations from charitable trusts and businesses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Members of the Board of Trustees are elected according to the Constitution and the skill requirements of the Board.

Reserves policy

It is the policy of the board to maintain adequate unrestricted reserves, excluding fixed assets (musical instruments, music stands), to cover between six and twelve months of unrestricted expenditure. This is currently estimated to be £14,000 - £28,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08666710 (England and Wales)

Registered Charity number

1154734

Registered office

12 Flaxley Lane
Birchwood
Warrington
WA3 6TN

Trustees

K Kemp
F Clarkson
L Richardson
D J Thurston (appointed 3.11.23)

Independent Examiner

Raise
Chartered Accountants
10th Floor
3 Hardman Street
Spinningfields
Manchester
M3 3HF

Approved by order of the board of trustees on 27 May 2024 and signed on its behalf by:

Warrington Youth Orchestra Limited (Registered number: 08666710)

**Report of the Trustees
for the Year Ended 31 August 2023**

F Clarkson - Trustee

**Independent Examiner's Report to the Trustees of
Warrington Youth Orchestra Limited**

Independent examiner's report to the trustees of Warrington Youth Orchestra Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited 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)).

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

Su Rai
Raise
Chartered Accountants
10th Floor
3 Hardman Street
Spinningfields
Manchester
M3 3HF

28 May 2024

Warrington Youth Orchestra Limited

**Statement of Financial Activities
for the Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,278	-	24,278	32,644
Charitable activities					
Hilden		6,020	-	6,020	3,000
Accent music education		3,000	-	3,000	-
Other trading activities	2	2,304	-	2,304	4,460
Total		<u>35,602</u>	<u>-</u>	<u>35,602</u>	<u>40,104</u>
EXPENDITURE ON					
Raising funds		372	-	372	210
Charitable activities					
Concerts		23,547	-	23,547	15,093
Hilden		19,055	-	19,055	9,507
Raising funds		480	-	480	-
Other		3,718	-	3,718	3,210
Total		<u>47,172</u>	<u>-</u>	<u>47,172</u>	<u>28,020</u>
NET INCOME/(EXPENDITURE)		(11,570)	-	(11,570)	12,084
RECONCILIATION OF FUNDS					
Total funds brought forward		27,942	-	27,942	15,858
TOTAL FUNDS CARRIED FORWARD		<u><u>16,372</u></u>	<u><u>-</u></u>	<u><u>16,372</u></u>	<u><u>27,942</u></u>

Warrington Youth Orchestra Limited (Registered number: 08666710)**Balance Sheet
31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	6	1,269	-	1,269	4,075
CURRENT ASSETS					
Debtors	7	620	-	620	1,066
Cash at bank and in hand		16,494	-	16,494	23,573
		<u>17,114</u>	<u>-</u>	<u>17,114</u>	<u>24,639</u>
CREDITORS					
Amounts falling due within one year	8	(2,011)	-	(2,011)	(772)
NET CURRENT ASSETS		<u>15,103</u>	<u>-</u>	<u>15,103</u>	<u>23,867</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,372</u>	<u>-</u>	<u>16,372</u>	<u>27,942</u>
NET ASSETS		<u>16,372</u>	<u>-</u>	<u>16,372</u>	<u>27,942</u>
FUNDS	9				
Unrestricted funds				<u>16,372</u>	<u>27,942</u>
TOTAL FUNDS				<u>16,372</u>	<u>27,942</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 27 May 2024 and were signed on its behalf by:

F Clarkson - Trustee

**Notes to the Financial Statements
for the Year Ended 31 August 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 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, with the exception of investments which are included at market value.

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.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Musical instruments	- 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 notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	2,304	4,460
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	642	453
Deficit on disposal of fixed assets	3,718	-
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Staff	7	7
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Musical instruments £	Totals £
COST			
At 1 September 2022	3,143	17,391	20,534
Additions	-	1,553	1,553
Disposals	(3,143)	(16,861)	(20,004)
	<u>-</u>	<u>2,083</u>	<u>2,083</u>
At 31 August 2023	-	2,083	2,083
DEPRECIATION			
At 1 September 2022	2,919	13,540	16,459
Charge for year	-	642	642
Eliminated on disposal	(2,919)	(13,368)	(16,287)
	<u>-</u>	<u>814</u>	<u>814</u>
At 31 August 2023	-	814	814
NET BOOK VALUE			
At 31 August 2023	-	1,269	1,269
	<u>-</u>	<u>1,269</u>	<u>1,269</u>
At 31 August 2022	224	3,851	4,075
	<u>224</u>	<u>3,851</u>	<u>4,075</u>

At the 1 January 2014 the assets were transferred across from Warrington and District Youth Orchestra.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other debtors	620	1,066
	<u>620</u>	<u>1,066</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other creditors	1,331	220
Accruals and deferred income	680	552
	<u>2,011</u>	<u>772</u>

9. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	27,942	(11,570)	16,372
	<u>27,942</u>	<u>(11,570)</u>	<u>16,372</u>
TOTAL FUNDS	<u>27,942</u>	<u>(11,570)</u>	<u>16,372</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,602	(47,172)	(11,570)
	<u>35,602</u>	<u>(47,172)</u>	<u>(11,570)</u>
TOTAL FUNDS	<u>35,602</u>	<u>(47,172)</u>	<u>(11,570)</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	15,858	12,084	27,942
	<u>15,858</u>	<u>12,084</u>	<u>27,942</u>
TOTAL FUNDS	<u>15,858</u>	<u>12,084</u>	<u>27,942</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,104	(28,020)	12,084
	<u>40,104</u>	<u>(28,020)</u>	<u>12,084</u>
TOTAL FUNDS	<u>40,104</u>	<u>(28,020)</u>	<u>12,084</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. MOVEMENT IN FUNDS - continued

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	15,858	514	16,372
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,858</u>	<u>514</u>	<u>16,372</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 £
Unrestricted funds			
General fund	75,706	(75,192)	514
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,706</u>	<u>(75,192)</u>	<u>514</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023 (2022: Nil)