

Independent Examiner's Report to the Trustees of Ely Sinfonia

I report to the charity trustees on my examination of the accounts of Ely Sinfonia for the year ended 31 August 2024.

Responsibilities and Basis of Report

As the charity trustees of Ely Sinfonia, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Ely Sinfonia's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

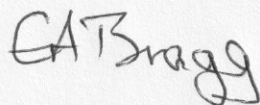
I have completed my examination. I confirm that NO material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

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

I have 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.

I discussed with the Treasurer some minor ways in which the accounting records could be amended to comply with usual presentation formats, and general streamlining.

Signed:



Name: Elizabeth Anne Bragg

Relevant professional qualification(s) or membership of professional bodies (if any): ACA, retired

Address: Homewards, Chapel Road, Weston Colville, Cambridge CB21 5NX

Date: 27 June 2025

2 Income from donations and legacies

	2024	2023
	£	£
Donations	210	1,238
Donations - restricted	-	-
Friends' subscriptions	725	435
Non-specific grants received	-	-
Membership subscriptions	4,550	3,450
Tax Reclaimable	333	438
Other income	492	-
	<u>6,310</u>	<u>5,561</u>

Tax is recoverable on both Friends' subscriptions and Membership subscriptions as long as they are Gift-Aided.

The charity benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

	2024	2023
	£	£
Paid engagements	-	-
Fees charged to non-members	1,475	960
Specific grants received	-	-
Ticket sales	24,456	14,919
Other concert income	293	118
	<u>26,224</u>	<u>15,997</u>

The orchestra's two major concerts during the year in Ely Cathedral were very popular and brought in substantially more income from ticket sales than in previous years. Membership subscriptions have increased, fees and other sources generally unchanged.

4 Income from other trading activities

	2024	2023
	£	£
Hire income	-	-
Merchandise income	116	324
Sponsorship	-	-
	<u>116</u>	<u>324</u>

Merchandise income has reduced with fewer local retailers offering our products.

5 Investment income

	2024	2023
	£	£
Interest received	184.2	-
	<u>184.2</u>	<u>-</u>

6 Expenditure on raising funds

	2024	2023
	£	£
Friends expenses	-	-
Fund raising	-	-
	<u>-</u>	<u>-</u>

The charity benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic cost of general volunteers is not recognised in the accounts.

7 Expenditure on charitable activities

	2024	2023
	£	£
Soloists' fees	-	1,338
Conductor's fees	4,555	6,060
Leader's fee	1,960	2,720
Players' fees	1,606	1,428
Commissions of new music	-	-
Coaching fees	-	-
Hire/purchase of music	2,353	953
Performing Rights Society	-	-
Equipment	165	150
Hire of venue - Ely	1,900	1,750
Hire of venue - other	1,687	541
Hire of staging - Ely	780	1,356
Box-office - Ely	2,221	1,505
Other ticket sale costs - Ely	-	-
Publicity - Ely	-	174
Publicity/printing/distribution - other	1,616	880
Other concert costs - Ely	755	965
Other concert costs - other	1,774	112
VAT - Ely	933	809
Making Music membership & insurance	481	540
	<u>22,787</u>	<u>21,280</u>

The costs of music, publicity, the hire of venues for rehearsal and concerts, and hire of staging have all increased significantly this year, and are unlikely to reduce in the future. Box Office fees are dependent upon volume of ticket sales.

8 Other expenditure

	2024	2023
	£	£
Other costs	218	55
Interest paid	-	-
Other bank charges	79	85
	<u>297</u>	<u>140</u>

9 Analysis of governance and support costs

The Charity has not incurred any such expenses during the year.

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity does not have any employees.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Ely Sinfonia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Policies

No changes of accounting policy have been made in the year, and no restatements are required.

c) Preparation of the accounts on a going concern basis

There are no material uncertainties about the charity's ability to continue as a going concern for the foreseeable future, given the recent trend for yearly surpluses and the level of reserves held. The trustees will continue to take the cost of concerts into account in programming future events, to help ensure that the level of reserves is consistent with the objectives.

There are no changes in the charity's assumptions about the future, which remain as follows:

Trading income: on the basis of current trends, concert attendance levels will be maintained, while the prices of tickets will be continually reviewed

Other income: this is mostly fund raising, including the costs of orchestral subscriptions and friends subscriptions, which will be reviewed annually in the light of ongoing levels of reserves.

Expenditure: costs will rise with inflation. In particular, the major contract with Ely Cathedral for concerts held in the Cathedral will continue to be rolled over at rates commensurate with existing rates but subject to inflation.

d) Income

Income is recognised when the charity has entitlement to the funds, when any performance conditions attached to the item(s) of income have been met, and when it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, when any performance conditions attached to the grants have been met, and when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have merely been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 7).

Income received in advance of a performance or provision of other specified service is deferred until any criteria for income recognition are met (see note 22).

Where income has related expenditure (as with fundraising or contract income) the income is

reported gross.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e) **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) **Fund accounting**

Unrestricted funds are funds that are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

g) **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, when it is probable that settlement will be required and when the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds - comprise the costs of commercial trading

Expenditure on charitable activities - includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure - represents those items not falling into any other expenditure heading

Where expenditure has related income (as with fundraising or contract income) the expenditure is reported gross.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) **Allocation of support costs**

Support costs would be those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs would include any back office costs, finance, personnel and governance costs which support the charity's artistic programmes and activities. Any such costs have been allocated between cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources - e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent, and other costs by their usage.

i) **Stock**

The charity does not account for stock, as the value is not considered to be material: purchases relate to merchandise such as mugs and CDs, and the full cost is written off as an expense when incurred.

j) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash.

l) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a

past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

12 **Tangible fixed assets**

The charity does not possess any tangible fixed assets.

13 **Investments**

The charity does not hold any investments, short- or long-term..

14 **Stock**

The charity does not hold any stock.

15 **Debtors**

	2024	2023
	£	£
Debtors	4,081	6,167
Accrued Income	-	1,123
Prepayments	577	154
	<u>4,658</u>	<u>7,444</u>

An overdue payment from Ely Cathedral accounts for the bulk of the Debtors account.

16 **Cash at bank and in hand**

	0	0
	£	£
Bank account	24,775	15,806
Deposit account	5,763	5,579
	<u>30,538</u>	<u>21,385</u>

17 **Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	26	576
Accrued costs	-	-
Deferred income	761	1,386
Other creditors	37	2,245
	<u>823</u>	<u>4,207</u>

18 **Deferred income**

Deferred income comprises income received from Friends in advance of the start of the relevant financial year.

	£
Balance as at 1 September 2023	1,386
Amount released to income earned from charitable activities	(1,386)
Amount deferred in year	761
	<u>761</u>
Balance as at 31 August 2024	<u>761</u>

19 **Creditors: Amounts falling due after more than one year**

The charity does not have any creditors in this category.

20 **Provisions for liabilities**

The charity does not have any provisions.

21 **The funds of the Charity**

Outline summary of fund movements

	Balances brought forward 31 Aug. 23	Incoming resources	Resources expended	Balances carried forward 31 Aug. 24
Unrestricted reserves	24,122	32,829	(23,084)	33,868
Restricted funds	500	5	-	505
	<u>24,622</u>	<u>32,834</u>	<u>(23,084)</u>	<u>34,373</u>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds per SOFA	9,751	307
Decrease (increase) in debtors	2,786	(6,429)
Increase (decrease) in creditors	(3,384)	3,159
Net cash provided by/(used in) operating activities	9,153	(2,963)
Cash and cash equivalents at the beginning of the year	21,385	24,348
Total cash and cash equivalents at the end of the year	<u>30,538</u>	<u>21,385</u>



Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	09	2023	To	31	08	2024

Section A Reference and administration details

Charity name

ELY SINFONIA

Other names charity is known by

(none)

Registered charity number (if any)

1161642

Charity's principal address

19 Lower End

Swaffham Prior

Cambridge

Postcode

CB25 0HT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Katy Baker	Chair		The committee
2	Carol London	Secretary		The committee
3	Charlotte Dean			The committee
4	David McLeish			The committee
5	Rosamund Chalmers			The committee
6	John Chalmers	Treasurer		The committee
7	Jenny Cairns			The committee
8	Richard Williamson			The committee
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10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Artistic Director	Steve Bingham	19 Home Piece Road, Wells-next-the-sea, NR23 1PX

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Appointed by membership at the AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The constitution requires that there shall be not fewer than 8 trustees

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote, improve, develop and maintain public education in and an appreciation of the art and science of music in all its aspects by the presentation of concerts, workshops or other such charitable activities as the charity may from time to time decide. These activities will be undertaken to the highest musical standards attainable by the participating players

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

<p>The trustees are aware of the guidance issued by the Charities Commission on public benefit, and have arranged activities that fulfil the public benefit requirement. These activities fall into two categories, being those open to members, and those open to the wider public. Both have the geographical restriction of an organisation based in the area local to Ely.</p> <p>Members' activities provide opportunities for rehearsal, training and performance of orchestral music to a local audience, participation in an annual all-comers workshop, and occasional 'sectional' workshops.</p> <p>Membership is open to anyone from the local area with adequate musical ability to benefit from the orchestra's activities.</p> <p>The annual Orchestral Workshop provides opportunities for non-members (for a fee of £20) to spend a day working with a professional conductor and members of the charity on a specific piece, generally a symphony from the well-established orchestral repertoire. <i>This year's event could not take place because of Covid restrictions.</i></p>

Additional details of objectives and activities (Optional information)

<p>You may choose to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> • policy on grantmaking; • policy programme related investment; • contribution made by volunteers. 	<p>The charity benefits from unpaid work by volunteers in the following areas:</p> <ul style="list-style-type: none"> • Concert management on the day • Liaison with Ely Cathedral • Ushers at concerts • Management of Friends membership <p>The charity does not account either for the value of the benefit of, or of any costs for, these volunteers.</p>
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Section D	Achievements and performance
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<p>Summary of the main achievements of the charity during the year</p>	<p>Ely Sinfonia had a productive year of music making, promoting music within the community through our concerts and educating players - both orchestral members and community members through our annual orchestral workshop. The orchestra led two specific initiatives this year was to broaden our community outreach. The first was associated with the orchestral concert held in September 2023 in Ely Cathedral. Members of the orchestra came together outside the cathedral to form a "flash mob" before the concert, performing Ravel's Bolero free to the Ely community. Ely community also contributed circa £500 in donations to Ely Foodbank on the day, having gathered to watch the orchestra. The second initiative of the year was the orchestral concert in Ely Cathedral in May 2024 where a programme comprising entirely film music was performed. This was selected because of the date of the concert - May the 4th - and with the knowledge that the programme would likely attract a greater range of audience members from the community, as well as challenging the orchestral players to perform a very different form of music. The orchestra achieved the goal, as the concert was sold out (over 800 tickets sold) with audience informal feedback confirming that many had never been to a orchestral concert before and were inspired to attend again in the future. To increase the likelihood of younger audience</p>
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Section D

Achievements and performance

members attending, the orchestra joined forces with a local volunteer AmDram team who provided Star Wars themed representatives to act as stewards/ticket sellers on the day. There was a notable increase in younger audience members - from circa 8 up to early 20's, a target audience for community engagement given the value that music is known to have on development and education. Finally, the orchestra held its annual workshop in January 2024, which was at full capacity - with members of the orchestra sitting alongside less experienced musicians from the local and wider community who do not usually have the opportunity to play in an orchestra. This annual event is a key outreach programme to support our goals as a charity.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity retains sufficient reserves to pay all costs relating to the rehearsal and performance of at least one major orchestral concert, including for example fees for venue hire, conductor, leader, soloists, instrument hire and specialist musicians, prior to receiving ticket sales

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's principal sources of funds are membership subscriptions and concert ticket sales. The charity's aim is to be able to fund the costs of all rehearsal work from subscriptions, and the costs of performance from ticket sales.

Performance costs relate to staging the events, including conductor, leader, any soloists, extra players, venue hire, facility fees, and box office.

Rehearsal costs include venue hire, and the fees of the leader and the conductor plus any specialist coaching.

The charity actively reviews the level of reserves to be appropriate to the maintenance of activities supporting the key objectives.


Section F

Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Katy Jane Louise Baker	
Position (eg Secretary, Chair, etc)	Chair	
Date	19/6/2025	