

The City of Rochester Symphony Orchestra

Annual Report and Accounts for the year ended 31st July 2023

Charity Registration number: 264844

Table of contents

	Page
Trustees Annual Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 – 8

Trustees Annual Report

The Trustees present their annual report for the year ending 31st July 2023

Objectives and activities

The City of Rochester Symphony Orchestra is a local orchestra for local players and audience members. It exists to encourage musicians in the South East of England to play live orchestral music, and to encourage people in the South East to take full advantage of the opportunity to hear live orchestral music played to a high standard.

The Trustees have had regard to the Charity Commission's *Guidance on Public Benefit*, and consider that the Orchestra's activities in enhancing the cultural life of the Medway Towns meet the Public Benefit test.

Achievements and Performance

The Orchestra again put on a complete series of concerts in the Central Theatre for its 2022/23 season. However, in common with the experience of all amateur music groups across the country, audience numbers remained depressed.

In January, the Orchestra performed a New Year concert in Rochester Cathedral in aid of the Friends of the Cathedral. Artistically this was a great success, and introduced the Orchestra to a new audience. A similar concert is planned for the 2023/24 season.

The Orchestra continued its outreach programme with Schools' Prom concerts at Brompton Academy in Gillingham in July 2023, as well as smaller events in primary schools in the Medway Towns.

Also in July 2023, the Orchestra recorded a music video for Dovetail Games, which forms the soundtrack for the advertisement for their latest train simulation game. This was the first time that the Orchestra had done anything of this nature, and it is hoped that it may lead to further collaborations in the future.

Future Plans

Plans for the 2023/24 season of concerts are now complete. In addition to the three main concerts in the Central Theatre the Orchestra will be putting on another New Year's concert for the Friends of Rochester Cathedral.

The orchestra will continue with its outreach activities, with school events already being considered.

Financial review

The low audience numbers had a detrimental effect on the financial results of the concerts, and in total the concerts generated a deficit of £11,609.

The Orchestra is again very grateful to its Patrons, who contributed £1,080 (2022: £800) in donations during the year. Gift aid was claimed during the year covering the period April 2020 to July 2023, and this amounted to £2,318.

Taking all income and expenditure into account, the overall surplus for the year was £5,130 (2022 deficit: £4,356). The Orchestra's reserves stood at £19,310 as at 31st July 2022 (2021: £14,180).

Related-Party Transactions – The Chairman Mr Steven Horkulak made donations totalling £1,400 during the year. Committee member Mrs Rebecca Jackson made a donation of £5,000 to the Orchestra during the year.

Reserves Policy

The Orchestra has determined that it should keep reserves equivalent to the cost of putting on a season's concerts, as this would enable it to meet its commitments in the face of a sharp decline in income. The current level of reserves is considered as meeting this requirement.

Risk management

The Committee regards falling audience numbers as the major risk facing the Orchestra, and concert programmes are planned with this as a major consideration. The budgeted cost of each concert is also taken into account when planning the concert season. Programme planning is in the hands of the Repertoire Planning sub-committee, although the Orchestral Committee has the final decision on the repertoire which the Orchestra will perform.

Structure, Governance and Management

The Orchestra is an unincorporated charity registered in England and Wales. It is governed by its Constitution, which was adopted on 25th January 1972 and subsequently amended on 3rd March 1997.

The management of the Society is in the hands of a Committee consisting of:

- 9 Officers, namely a Chairman, Secretary, Treasurer, Orchestral Manager, Concert Manager, Librarian, Ticket Secretary, Publicity Secretary and Press Secretary, plus
- 3 elected members, plus
- 3 ex-officio members, namely the Music Director, Leader and Assistant Treasurer.

For legal purposes, the Trustees of the orchestra are the Orchestral Manager, the Orchestral Secretary and the Treasurer.

The Committee members who served during the year were:

Chairman	Mr Stephen Horkulak
Orchestral Secretary	Miss Fiona Jackson
Treasurer	Mr John Jackson
Orchestral Manager	Mr Garry Bowman
Concert Manager	Vacancy
Librarian	Mrs Rebecca Jackson
Ticket Secretary	Mrs Clare Martin
Publicity Secretary	Mrs Catherine Ince
Elected Members	Mr Adrian Cole
	Miss Gill Rutland
Music Director	Mr Peter Bassano
Leader	Mrs Alison Jackson
Assistant Treasurer	Mrs Elisabeth Bowden

Reference and Administrative details

Charity number: 264844

Correspondence address: 2 De Mere Close,
Gillingham.
Kent. ME8 9JY

Bankers: Santander,
Bootle,
Merseyside. L30 4GB

Independent Examiner: Mr R Dallimore MSc ACMA
70 Orchard Drive,
Woking.
Surrey. GU21 4BS

Approved by the Trustees on 14th November 2023 and signed on their behalf by:

Independent Examiner's Report to the Trustees of the City of Rochester Symphony Orchestra on the accounts for the year ended 31st July 2023 set out on pages 6 to 9

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

R W Dallimore

Mr R Dallimore MSc ACMA
"Hollington",
70 Orchard Drive,
Horsell,
Woking.
Surrey. GU21 4BS

Cashbook - receipts

Date	Narrative	Banked	£	Subs	Gift aid	Grants	Donations	Legacy	Patrons	Sponsors	Easy FR	Seasons	Coffee	Social	Other	Tickets	Box	Progs	Tickets	Box	Progs	Tickets	Box	Progs	Tickets	Box	Progs	Concert services	Sale of CDs
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
2.8.22	M Carbutt		10.00	10.00																									
10.8.22	Live Music Now		250.00																										
15.8.22	Ian Robinson		250.00																										
25.8.22	Bank Giro Credit		6.00																										
30.8.22	Anna Ross		11.25	11.25																									
2.9.22	M Carbutt		10.00	10.00																									
24.9.22	Garry Bowman		135.00	135.00																									
27.9.22	Bank Giro Credit		6.00																										
	Anna Ross		11.25	11.25																									
3.10.22	M Carbutt		10.00	10.00																									
10.10.22	Christopher Clemence		20.00																										
25.10.22	Helen Woollett		47.00																										
27.10.22	Anna Ross		11.25	11.25																									
31.10.22	T Andrew		216.00																										
1.11.22	G Rutland		13.00																										
	S Garner		37.00																										
	Jo Cottee		30.00																										
2.11.22	M Carbutt		10.00	10.00																									
	Cheque deposit		247.00																										
8.11.22	T Andrew		104.00										114.00	10.00															
14.11.22	Joe Chadwick		69.00	69.00																									
	C Martin		49.00																										
	C Martin		135.00	135.00																									
18.11.22	Cheque deposit		243.60																										
21.11.22	Steve Garner		150.00	150.00																									
23.11.22	T Andrew		150.00	150.00																									
24.11.22	A Cole		150.00	150.00																									
24.11.22	G Rutland		50.00																										
25.11.22	Bank Giro Credit		12.00																										
27.11.22	G Rutland		50.00																										
27.11.22	Steven Horkulak		1,000.00																										
28.11.22	Anna Ross		11.25	11.25																									
	K Pollitt		45.00	45.00																									
1.12.22	R Henn-Macrae		50.00	50.00																									
2.12.22	M Carbutt		10.00	10.00																									
4.12.22	J Johnson		135.00	135.00																									
5.12.22	G Rutland		150.00	150.00																									
6.12.22	Cheque deposit		375.00	200.00																									
28.12.22	Anna Ross		11.25	11.25																									
29.12.22	Bank Giro Credit		6.00																										
	C Lakeman		150.00	150.00																									
31.12.22	Helen Woollett		50.00	50.00																									
3.1.23	Rev'd D Bond		50.00																										
	M Carbutt		15.00	15.00																									
	Cheque deposit		970.82	200.00																									
	Y Robinson		150.00	150.00																									
5.1.23	HMRC		1,364.43																										
13.1.23	G Bailey		20.00	20.00																									
20.1.23	C Allen tickets		33.00																										
24.1.23	G Rutland		22.00																										
26.1.23	Bank Giro Credit		6.00																										
27.1.23	Anna Ross		11.25	11.25																									
30.1.23	Claire Carey		100.00	100.00																									
31.1.23	Helen Woollett		33.00																										
	Debbi Parks		150.00	150.00																									
	C Lakeman		30.00																										
1.2.23	M Carbutt		15.00	15.00																									
	Cheque deposit		318.70	300.00																									
3.2.23	M Montlock		150.00																										
	Helen Woollett subs		50.00	50.00																									
9.2.23	Joe Chadwick		96.00	96.00																									
	G Bailey		30.00	30.00																									
10.2.23	Sophie Turfus		50.00	50.00																									
15.2.23	A Jackson		150.00	150.00																									
20.2.23	C Martin		81.00																										

CRSO Accounts- y/e 31st July 2023

				November concert														March concert									
Date	Chq no	Narrative	O/S	£	Hall Hire £	Making M £	Insurance £	Publicity/ Brochures £	Hire theatre £	Advertising £	Theatre staff £	Tickets £	CC comm £	Prog printing £	RS/Music hin £	Flowers £	Conductor £	Soloist £	Players £	Hire theatre £	Advertising £	Theatre staff £	Tickets £	CC comm £	rogramme cos £	RS/music hin £	
5.9.22		Medway Council		114.14																							
		Kent County Council		44.00												44.00											
14.9.22		Chester Music Library		345.40												345.40											
24.9.22		Peter Bassano		240.00														240.00									
2.11.22		Peter Bassano		550.00														550.00									
		Halling Primary school		192.00	192.00																						
7.11.22		Emma Baker		45.00				45.00																			
		Simply Print Partners		169.00				169.00																			
13.11.22		Cara Garton		210.00				75.00		45.00				90.00													
		James Cook		1,085.00																1,085.00							
		Peter Bassano		550.00														550.00									
		Fenella Humphreys		847.50															847.50								
		Katie Lander		105.00																105.00							
		Graham Boyd		105.00																105.00							
		Andrew MacKay		105.00																105.00							
		Geoffrey Mason		105.00																105.00							
		Nigel MacDonald		105.00																105.00							
		Michael Philpott		105.00																105.00							
14.11.22		Thomas Bowman		65.45																							
21.11.22		Mrs Jenny Jaggard		105.00																105.00							
27.11.22		Simply Print Partners		224.00										170.00													
29.11.22		Peter Bassano		440.00																							
21.12.22		Peter Bassano		440.00																							
28.12.22	22014	Making Music		299.00		299.00																					
5.1.23		Kent County Council		47.00																							47.00
6.1.23		Cara Garton		135.00																							
9.1.23		Graham Boyd		105.00																							
11.1.23		Halling Primary school		576.00	576.00																						
		Kathleen McDiarmid		300.00																							
		Kent County Council		41.00																							41.00
23.1.23		Simply Print Partners		216.00																	216.00						
1.2.23		Peter Bassano		1,100.00																							
5.2.23		James Cook		365.00																							
20.2.23		Halling Primary school		432.00	432.00																						
		Sasha Canter		250.00																							
		T Andrew		105.00																							
22.2.23		James Cook		105.00																							
		Nikki Jenkins		105.00																							
		Halling Primary school		240.00	240.00																						
28.2.23		Richard Hull		110.00																							
		Peter Bassano		880.00																							
28.3.23		Peter Bassano		440.00																							
3.4.23	22015	Concord Music Hire		82.20																							

[illegible]

Bank reconciliation - Current a/c

	£	£
Balance at 1.8.22		9,014.06
Receipts		22,927.73
Payments		-£19,799.65
Balance at 31.7.23		<u>12,142.14</u>
Balance per bank statement		12,142.14
Unpresented chq:		<u>-</u>
		<u>12,142.14</u>
Difference		-

CRSO Accounts- y/e 31st July 2023

Trial balance

	Opening TB		Current account		Deposit ac
	Dr	Cr	Dr	CR	Dr
	£	£	£	£	£
Fixed assets					
Instruments					
Stands					
Conductors stand					
Debtors					
Gift aid repayments					
PY debtors					
Other debtors					
Bank					
Current a/c	9,014.06		22,927.73	£19,799.65	
Deposit a/c	4,316.80				0.43
Creditors					
PY creditors					
Amounts owing		114.14			
Reserves		14,179.72			
November concert:					
Tickets				736.00	
Box office				-	
Programmes				191.60	
Hire theatre	321		280.96		
Advertising			45.00		
Theatre staff			-		
Tickets			-		
Theatre commission			-		
Programme printing			260.00		
PRS and music hire			389.40		
Flowers			-		
Conductor			1,340.00		
Soloist			847.50		
Players			1,820.00		
March concert:					
Tickets				951.00	
Box office				466.80	
Programmes				261.00	
Hire theatre	321.00		-		
Advertising			216.00		
Theatre staff			-		
Tickets			-		
Box Off & Credit Card commission			-		

Programme printing	-
PRS and music hire	88.00
Flowers	-
Conductor	1,935.45
Soloist	250.00
	-
Players	315.00

May concert:

Tickets		574.00
Box office		-
Programmes		198.00
Hire theatre	321.00	-
Advertising		195.00
Theatre staff		-
Tickets		-
BoxOff & Credit Card commission		-
Programme printing		-
PRS and music hire		82.20
Flowers		-
Conductor		2,090.00
Soloist		-
Players		2,680.00

Summer concert:

Tickets		-
Sponsorship		-
Programmes		-
Hire theatre		-
Advertising		-
Theatre staff		-
Tickets		-
Credit Card commission		-
Publicity		-
PRS and music hire		15.00
Flowers		-
Conductor		1,048.00
Soloist		-
Players		105.00

Non-concert income & expenditure:

Subs		6,892.50
Gift aid		1,364.43
Grant income		-
Donations		6,666.00
Legacy		-
Patrons		1,080.00
Sponsors		1,600.00
Easy FR		19.04
Season tickets		114.00

Coffee	114.36
Social	-
Other	80.00
Concert services	1,619.00
Sale of CDs etc	-
Interest receivable	

Rehearsal hall Hire	2,304.00
Making Music sub	299.00
Insurance	-
Cost of CDs	
Brochures and advertising	498.00
Medway Council	
Other concert services	1,619.00
Independent examiner's fee	
Other	1,077.14

	<u>14,293.86</u>	<u>14,293.86</u>	<u>42,727.38</u>	<u>42,727.38</u>	<u>0.43</u>
	-		Difference	-	

count	Adjustments		Creditors	Debtors	Concert results		
Cr	Dr	Cr			November	March	May
£	£	£	£	£	£	£	£
					- 736.00		
	252.89	2,107.40			- 1,854.51		
					- 191.60		
	1,421.17				2,023.13		
					45.00		
	199.69				199.69		
	28.26				28.26		
					-		
					260.00		
	121.39		66.77		577.56		
			40.00		40.00		
					1,340.00		
					847.50		
	84.00				1,904.00		
						- 951.00	
	808.80	2,850.00				- 2,508.00	
						- 261.00	
	2,115.89	466.80				1,970.09	
						216.00	
	199.69					199.69	
	28.26					28.26	
						-	

164.16

252.16
1,935.45
250.00
315.00

	-	574.00
2,395.40	-	2,395.40
	-	198.00
1,839.00		2,160.00
		195.00
264.60		264.60
		-
499.48		499.48
		-
321.70		403.90
		-
		2,090.00
		-
		2,680.00

500.00

953.25

- 38.00 - 38.00 - 38.00

15.80
1,200.00

0.43

963.00

<u>0.43</u>	<u>5,424.20</u>	<u>5,424.20</u>	<u>3,047.35</u>	<u>6,011.65</u>	<u>4,445.03</u>	<u>1,408.65</u>	<u>5,087.58</u>
	0.00		Check		4,445.03	1,408.65	5,087.58

Summer £	Other P&L £	B/S £		
		-		
		-		
		-		
		-		
		-		
		6,011.65		
		12,142.14		
		4,317.23		
		-		
	-	3,161.49		
	-	19,309.53	Diff to B/S	0.21

-
- 500.00
-
-
-
-
-
-
-
15.00
-
1,048.00
-
105.00

- 6,892.50
- 2,317.68
-
- 6,666.00
-
- 1,080.00
- 1,600.00
- 19.04

- 114.36
-
- 64.20
- 2,819.00
-
- 0.43

2,304.00
299.00
-
-
498.00
-
1,619.00
-
114.14

668.00 - 16,739.07	0.00
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668.00

City of Rochester Symphony Orchestra - Management accounts y/e 31st July 2023

Concert accounts

	November		March		May		Summer		Total	
	£	£	£	£	£	£	£	£	£	£
Concert income:										
Tickets	736		951		574		-			
Season tickets	38		38		38				114	
Box office	1,855		2,508		2,395		500		7,258	
Theatre commission	-		-	-	499		-	-	499	
Programme sales	<u>192</u>	2,820	<u>261</u>	3,758	<u>198</u>	2,706	<u>-</u>	500	<u>651</u>	9,785
Concert expenditure:										
Hire theatre	2,023		1,970		2,160		-		6,153	
Advertising	45		216		195		-		456	
Theatre staff	200		200		265		-		664	
Ticket printing	28		28		-		-		57	
Programme printing	260		-		-		-		260	
PRS and music hire	578		252		404		15		1,249	
Flowers	40		-		-		-		40	
Conductor	1,340		1,935		2,090		1,048		6,413	
Soloist	848		250		-		-		1,098	
			-							
Players	<u>1,904</u>	7,265	<u>315</u>	5,167	<u>2,680</u>	7,794	<u>105</u>	1,168	<u>5,004</u>	21,393
Concert profit/loss	-	<u>4,445</u>	-	<u>1,409</u>	-	<u>5,088</u>	-	<u>668</u>	-	<u>11,609</u>
Other income:										
Subscriptions									6,893	
Gift aid									2,318	
Donations									6,666	
Grants									-	
Legacy									-	
Patrons									1,080	
Sponsors									1,600	
Easy Fundraising									19	
Coffee									114	
Social				##					-	
Other									64	
Concert services									2,819	
Sale of CDs etc									-	
Interest receivable									<u>0</u>	21,573
Other expenditure:				##						
Rehearsal hall Hire									2,304	
Making Music sub									299	
Insurance									-	
Brochures and advertising									498	
Cost of other concerts									1,619	
Cost of CDs									-	
Independent Examiner's fee									-	
Other									<u>114</u>	4,834
Total profit/loss										<u><u>5,130</u></u>

##

City of Rochester Symphony Orchestra

Statement of Financial Activities for the year ended 31st July 2023

	Note	2023 £	2022 £
Income from:			
Donations and legacies	2	18,556	8,883
Charitable activities	3	12,603	8,954
Other trading activities	4	-	-
Bank interest		0	0
Other income	5	198	771
Total		<u>31,357</u>	<u>18,608</u>
Expenditure on:			
Raising funds	6	-	-
Charitable activities	7	26,113	22,845
Other	8	114	119
Total		<u>26,227</u>	<u>22,964</u>
Net income / expenditure		5,130	- 4,356
Reconciliation of funds:			
Funds brought forward		<u>14,180</u>	<u>18,536</u>
Funds carried forward		<u>19,310</u>	<u>14,180</u>

The notes on pages 8 and 9 form part of these financial statements

City of Rochester Symphony Orchestra

Balance Sheet as at 31st July 2023

	Note	2023 £	2022 £
Current assets:			
Debtors	9	6,012	963
Cash at bank and in hand		16,459	13,331
Current liabilities:			
Creditors falling due within one year	10	3,161	114
Total liabilities		<u>3,161</u>	<u>114</u>
Net assets		<u>19,310</u>	<u>14,180</u>
Total funds		<u>19,310</u>	<u>14,180</u>

Approved by the Board of Trustees on 14th November 2023
and signed on their behalf by:

John Jackson - Treasurer

The notes on pages 8 and 9 form part of these financial statements

City of Rochester Symphony Orchestra

Notes to the accounts for the year ended 31st July 2023

1 Accounting policies

Basis of Preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015) and applicable Accounting Standards (FRS 102).

Assets and liabilities are recognised at transaction value.

Preparation of accounts on a going concern basis

The trustees consider that the charity is a going concern and therefore the accounts have been prepared on that basis.

Income recognition policies

Items of income are recognised and included in the accounts when there is sufficient certainty of receipt and the amount can be measured reliably.

Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost in the SOFA.

	2023 £	2022 £
2 Donations and legacies		
Donations	6,666	492
Grants	-	-
Legacy	-	155
Patrons	1,080	800
Sponsors	1,600	2,100
Subscriptions	6,893	5,336
Gift aid	2,318	-
	<u>18,556</u>	<u>8,883</u>
3 Charitable activities		
Receipts from concerts	9,784	8,954
Receipts from concert services	2,819	-
	<u>12,603</u>	<u>8,954</u>

City of Rochester Symphony Orchestra

Notes to the accounts for the year ended 31st July 2023 (continued)

4	Other trading activities	£	£
	Advertising income	-	-
	Sale of CDs	-	-
		<u>-</u>	<u>-</u>
5	Other income		
	Easy Fundraising	19	-
	Refreshments and social activities	114	99
	Other income	64	672
		<u>198</u>	<u>771</u>
6	Expenditure on raising funds		
	Cost of CDs	-	-
7	Charitable activities		
	Cost of concerts	21,737	20,019
	Conductor's retainer	1,275	1,275
	Hire of rehearsal hall	2,304	1,344
	Cost of brochures and other advertising	498	66
	Making music subscription and insurance	299	141
		<u>26,113</u>	<u>22,845</u>
8	Other expenditure	<u>114</u>	<u>119</u>
9	Debtors and prepayments		
	Theatre hire	6,012	963
	Music Hire & PRS	-	-
	Conductor fees	-	-
	Ticket receipts due	-	-
		<u>6,012</u>	<u>963</u>
10	Creditors		
	Trade creditors	<u>3,161</u>	<u>114</u>
11	Funds		

The orchestra only operates a single General fund.

The City of Rochester Symphony Orchestra

Annual Report and Accounts for the year ended 31st July 2023

Charity Registration number: 264844

Table of contents

	Page
Trustees Annual Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 – 8

Trustees Annual Report

The Trustees present their annual report for the year ending 31st July 2023

Objectives and activities

The City of Rochester Symphony Orchestra is a local orchestra for local players and audience members. It exists to encourage musicians in the South East of England to play live orchestral music, and to encourage people in the South East to take full advantage of the opportunity to hear live orchestral music played to a high standard.

The Trustees have had regard to the Charity Commission's *Guidance on Public Benefit*, and consider that the Orchestra's activities in enhancing the cultural life of the Medway Towns meet the Public Benefit test.

Achievements and Performance

The Orchestra again put on a complete series of concerts in the Central Theatre for its 2022/23 season. However, in common with the experience of all amateur music groups across the country, audience numbers remained depressed.

In January, the Orchestra performed a New Year concert in Rochester Cathedral in aid of the Friends of the Cathedral. Artistically this was a great success, and introduced the Orchestra to a new audience. A similar concert is planned for the 2023/24 season.

The Orchestra continued its outreach programme with Schools' Prom concerts at Brompton Academy in Gillingham in July 2023, as well as smaller events in primary schools in the Medway Towns.

Also in July 2023, the Orchestra recorded a music video for Dovetail Games, which forms the soundtrack for the advertisement for their latest train simulation game. This was the first time that the Orchestra had done anything of this nature, and it is hoped that it may lead to further collaborations in the future.

Future Plans

Plans for the 2023/24 season of concerts are now complete. In addition to the three main concerts in the Central Theatre the Orchestra will be putting on another New Year's concert for the Friends of Rochester Cathedral.

The orchestra will continue with its outreach activities, with school events already being considered.

Financial review

The low audience numbers had a detrimental effect on the financial results of the concerts, and in total the concerts generated a deficit of £11,609.

The Orchestra is again very grateful to its Patrons, who contributed £1,080 (2022: £800) in donations during the year. Gift aid was claimed during the year covering the period April 2020 to July 2023, and this amounted to £2,318.

Taking all income and expenditure into account, the overall surplus for the year was £5,130 (2022 deficit: £4,356). The Orchestra's reserves stood at £19,310 as at 31st July 2022 (2021: £14,180).

Related-Party Transactions – The Chairman Mr Steven Horkulak made donations totalling £1,400 during the year. Committee member Mrs Rebecca Jackson made a donation of £5,000 to the Orchestra during the year.

Reserves Policy

The Orchestra has determined that it should keep reserves equivalent to the cost of putting on a season's concerts, as this would enable it to meet its commitments in the face of a sharp decline in income. The current level of reserves is considered as meeting this requirement.

Risk management

The Committee regards falling audience numbers as the major risk facing the Orchestra, and concert programmes are planned with this as a major consideration. The budgeted cost of each concert is also taken into account when planning the concert season. Programme planning is in the hands of the Repertoire Planning sub-committee, although the Orchestral Committee has the final decision on the repertoire which the Orchestra will perform.

Structure, Governance and Management

The Orchestra is an unincorporated charity registered in England and Wales. It is governed by its Constitution, which was adopted on 25th January 1972 and subsequently amended on 3rd March 1997.

The management of the Society is in the hands of a Committee consisting of:

- 9 Officers, namely a Chairman, Secretary, Treasurer, Orchestral Manager, Concert Manager, Librarian, Ticket Secretary, Publicity Secretary and Press Secretary, plus
- 3 elected members, plus
- 3 ex-officio members, namely the Music Director, Leader and Assistant Treasurer.

For legal purposes, the Trustees of the orchestra are the Orchestral Manager, the Orchestral Secretary and the Treasurer.

The Committee members who served during the year were:

Chairman	Mr Stephen Horkulak
Orchestral Secretary	Miss Fiona Jackson
Treasurer	Mr John Jackson
Orchestral Manager	Mr Garry Bowman
Concert Manager	Vacancy
Librarian	Mrs Rebecca Jackson
Ticket Secretary	Mrs Clare Martin
Publicity Secretary	Mrs Catherine Ince
Elected Members	Mr Adrian Cole
	Miss Gill Rutland
Music Director	Mr Peter Bassano
Leader	Mrs Alison Jackson
Assistant Treasurer	Mrs Elisabeth Bowden

Reference and Administrative details

Charity number: 264844

Correspondence address: 2 De Mere Close,
Gillingham.
Kent. ME8 9JY

Bankers: Santander,
Bootle,
Merseyside. L30 4GB

Independent Examiner: Mr R Dallimore MSc ACMA
70 Orchard Drive,
Woking.
Surrey. GU21 4BS

Approved by the Trustees on 14th November 2023 and signed on their behalf by:

Independent Examiner's Report to the Trustees of the City of Rochester Symphony Orchestra on the accounts for the year ended 31st July 2023 set out on pages 6 to 9

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

R W Dallimore

Mr R Dallimore MSc ACMA
"Hollington",
70 Orchard Drive,
Horsell,
Woking.
Surrey. GU21 4BS