

**ORCHESTRA OF ST JOHN'S LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**ACCOUNTS FOR THE YEAR ENDED
31 AUGUST 2021**

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ORCHESTRA OF ST JOHN'S LIMITED (OSJ)
LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees:

Peter Cousins (Chairman)
 Wilfred Eaton
 David McLaren
 Emma Chamberlain
 Jane Carr
 Sami Cohen
 Michele Smith

The directors of the OSJ, a charitable company (the Charity), are also its Trustees for the purpose of charity law.

Members of the company:

Peter Cousins
 Christine Cairns
 John Lubbock OBE

Artistic Director

John Lubbock OBE

Registered Office:

22 Anna Pavlova Close
 Abingdon
 Oxon
 OX14 1TE

Independent examiner:

Sheila Parry FCCA
 SPX Oxford
 Peace House
 Paradise Street
 Oxford
 OX1 1LD

Bankers:

Metro Bank plc
 One Southampton Row
 London
 WC1B 5HA

ORCHESTRA OF ST JOHN'S LIMITED
REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 August 2021.

The Trustees have adopted the provisions of the "Statement of Recommended Practice – Accounting and Reporting by Charities" (revised 2005) in preparing this annual report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, without having a share capital, incorporated on 22 December 1983. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association.

Each of the members has guaranteed to meet debts of £1 in the event of winding up. The company is also a registered charity (number 289106).

Recruitment of Trustees

The Board considers suggestions for new Directors and Trustees who are then, if appropriate, either co-opted by the Board or elected by the members to serve as directors of the company and trustees of the Charity. An appropriate induction and training process is followed for new Trustees, tailored to their existing knowledge and experience.

Organisational structure

Directors are unpaid non-executives who meet quarterly, or more often if needed. Day-to-day operations are under the control of John Lubbock, the Artistic Director, supported by the General Administrator.

Related parties

As foreshadowed in the previous year's Accounts, the OSJ incorporated the charity Music for Autism (for which its Artistic Director John Lubbock is a founding trustee and provided management services) into the OSJ as of 31st August 2020. The OSJ continues to provide Music for Autism (MfA) concerts designed to stimulate and entertain children with autism and their families.

In the financial year under review, separate accounting records were maintained for MfA, including the £80,032 that was transferred on 31st August 2020 by MfA into the OSJ as Restricted Funds that funded MfA concerts in 2020/21 and thereafter.

These changes have been formally registered with both the Charities Commission and Companies House.

Risk management

The Trustees regularly review the risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks in line with a risk profile accepted by the Board.

OBJECTIVES AND ACTIVITIES

Objects

The objects for which the Charity has been established are, as set out in the Memorandum of Association, to advance and promote the education of the public in the knowledge, understanding and appreciation of music and in particular by the provision and presentation of public concerts.

Main Aims

The Charity's main aims for the period were to continue performing music as regularly as possible but only where the financial position allowed.

Significant Activity

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

As with the 2019-20 financial year OSJ's activities were severely impacted by the COVID-19 pandemic which curtailed live performance for the first half of the calendar year. We were able to hold our autumn and Christmas Dorchester Abbey concerts albeit under strict social distancing guidelines. Unfortunately, no concerts were possible at the Wigmore Hall and the Ashmolean Museum. However, as we emerged from lock-down, the OSJ was one of the first orchestras to return to the concert hall, with performances in Dorchester and a successful season at concerts at SJE Arts.

Off-stage saw completion of the 'Journey; Bridging Cultures' Connections project (delayed by Covid from 2019-20); a series of workshops with students at Oxford Spires Academy led to multimedia concerts celebrating their diverse cultural heritages. Our Serenading programme for patients in mental health wards continued between lockdowns and was well received..

MfA moved on-line and remained active throughout, continuing its support the SEN schools in Oxfordshire and further afield, with a total of 91 sessions. A real success at a difficult time for schools, carers and parents. At the time of writing a major review is being undertaken of MfA aimed at strengthening the offering and ensuring it continues to meet the needs of these disadvantaged children.

Over this period, the management of the Charity has continued to rely on the important support of professional advisers in the areas of donations, public relations, marketing, and sales.

Volunteers

The charity encourages volunteers to contribute their time and enthusiasm to its work. This gives them the opportunity to develop skills in arts administration alongside the charity's permanent team. Notable in this regard is the valuable support provided on finance and accounting

FINANCIAL REVIEW

Accumulated surplus

The main aim for the Trustees and management of the Charity is to ensure that its operations produce a positive cash flow. During 2019/20 an overall surplus of £48,823 was recorded for the OSJ. Cumulative reserves reflect this, and the transfer of the MfA monies (as Restrictive Funds), producing overall reserves of £282,799.

Principal funding

Funding is a mixture of personal donations, grants (trusts/foundations), corporate sponsorship & ticket income.

Reserves

The aim of the Charity's reserves policy is to ensure that its ongoing and future activities are reasonably protected from unexpected variances in income and expenditure. The OSJ's incoming resources are potentially volatile as a high percentage of its income comes from donations, grants and sponsorship. This needs to be balanced against spending on its programme of concerts.

The Chairman regularly reviews the resources available to the Charity together with its creditor and debtor positions. The review considers the financial risks associated with different income streams, expenditure categories and balance sheet items together with the charity's ability to meet these from realisable funds.

Plans for future periods

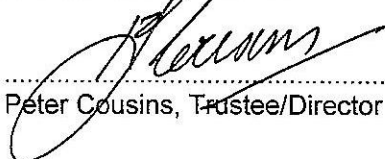
The Trustees plan to maintain the progress achieved in previous years in increasing the Charity's funds and to operate within the financial means available to the Charity.

TRUSTEES

For Trustees who held office during the period are listed on page 1.

One of the Trustees (Peter Cousins) is also a member of the Company along with Christine Cairns and John Lubbock OBE.

Approved by the Board of Directors on 8 Oct 21 and signed on its behalf by


 Peter Cousins, Trustee/Director



ORCHESTRA OF ST JOHN'S LIMITED

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of OSJ for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state-of-affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for ensuring the Charity keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 8 Oct 21 and signed on its behalf by:



Peter Cousins
Trustee/Director



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ORCHESTRA OF ST JOHN'S LIMITED

I report to the charity trustees on my examination of the accounts of Orchestra of St John's Limited (the Company) for the year ended 31 August 2021, which are set out on page 7 to 12.

Responsibilities and basis of report

As the Trustees of the Company (who are 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. The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Independent examiner's report

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Sheila Parry

Name of examiner: Sheila Parry

Name of firm: SPX Oxford Ltd

Relevant professional body: Association of Chartered Certified Accountants

Address: Peace House, Paradise Street, Oxford OX1 1LD

Date: 10 November 2021

ORCHESTRA OF ST JOHN'S LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
		£	£	£	£	£	£
Income							
Donations and legacies	3	197,640	67,262	264,902	152,878	134,591	287,469
Charitable activities	4	44,534	-	44,534	66,410	790	67,200
Investments		21	9	28	216	-	216
Total incoming resources		<u>242,195</u>	<u>67,271</u>	<u>309,466</u>	<u>219,504</u>	<u>135,381</u>	<u>354,885</u>
Expenditure							
Raising funds		5,350	1,250	6,600	1,925	2,588	4,513
Charitable activities	5	155,306	98,737	254,043	181,708	50,580	232,288
Total resources expended		<u>160,656</u>	<u>99,987</u>	<u>260,643</u>	<u>183,633</u>	<u>53,168</u>	<u>236,801</u>
Net income/ - expenditure		81,539	- 32,716	48,823	35,871	82,213	118,084
Transfers between funds		- 19,548	19,548	-	451	- 451	-
Net movement in funds		61,991	- 13,168	48,823	36,322	81,762	118,084
Investment gains/(losses)				-	-	-	-
Net movement in funds		61,991	- 13,168	48,823	36,322	81,762	118,084
Reconciliation of funds:							
Total funds brought forward		142,689	91,287	233,976	106,367	9,525	115,892
Total funds carried forward		<u>204,680</u>	<u>78,119</u>	<u>282,799</u>	<u>142,689</u>	<u>91,287</u>	<u>233,976</u>

The notes on pages 9 to 12 form part of these accounts.

The statement of financial activities incorporates the income and expenditure account.

The result for the year derives from continuing activities and there are no gains or losses other than those recognised through the statement of financial activities.



ORCHESTRA OF ST JOHN'S LIMITED
(Registered company No. 1780488)
BALANCE SHEET
AT 31 AUGUST 2021

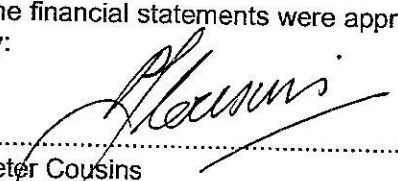
	Note	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	8	14,034		22,032	
Cash at bank and in hand		278,054		258,403	
		<u>292,088</u>		<u>280,435</u>	
Creditors: amounts falling due within one year	9	<u>- 9,289</u>		<u>- 28,309</u>	
Net current assets			282,799		252,126
Creditors: amounts falling due in more than one year	10		-		- 18,150
Net assets			<u>282,799</u>		<u>233,976</u>
Funds					
Restricted funds	11		78,119		91,287
Unrestricted funds general	11		204,680		142,689
Designated			-		-
Total charity funds			<u>282,799</u>		<u>233,976</u>

The directors consider that for the year ended 31 August 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under Section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of Sections 394 & 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and UK Generally Accepted Practice as it applies from September 2015.

The financial statements were approved by the Board of Directors on 8 Oct 21 and were signed on its behalf by:



 Peter Cousins
 Trustee/Director



ORCHESTRA OF ST JOHN'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

a) Basis of preparation

The Charity constitutes a public benefit entity as defined by FRS 102. 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from September 2015.

b) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

- (i) Donations** - For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.
- (ii) Grants** - Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.
- (iii) Donated goods, facilities and services** - Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- **Charitable expenditure** - These are costs incurred on the charitable activities, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

d) Support costs allocation

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, and administrative costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

ORCHESTRA OF ST JOHN'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021
(continued)

e) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes, whereas restricted funds are limited in their purpose or application.

f) Going concern

The Trustees consider that there are no material uncertainties as to the organisation's ability to consider as a going concern for the next 12 months.

2 SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES

	2021	2020
	£	£
Surplus / - deficit is stated after charging:		
Independent Examiner's fee	<u>360</u>	<u>360</u>

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Grants and donations	<u>197,640</u>	<u>67,262</u>	<u>264,902</u>	<u>287,469</u>
	<u>197,640</u>	<u>67,262</u>	<u>264,902</u>	<u>287,469</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Fees and concert income	36,200	-	36,200	51,318
Orchestra Tax Relief	<u>8,334</u>	<u>-</u>	<u>8,334</u>	<u>15,882</u>
	<u>44,534</u>	<u>-</u>	<u>44,534</u>	<u>67,200</u>

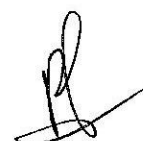
5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Costs of concert performances				
Costs of concerts and events	59,828	55,601	115,429	127,362
Support costs	<u>95,478</u>	<u>43,135</u>	<u>138,613</u>	<u>104,926</u>
	<u>155,306</u>	<u>98,737</u>	<u>254,043</u>	<u>232,288</u>

6 REMUNERATION AND EXPENSES

None of the Trustees received any remuneration during the year. Expenses incurred by the Trustees are not reimbursed.

The Charity does not have any employees.



ORCHESTRA OF ST JOHN'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021
(continued)

7 TAXATION

The Charity is registered under the Charities Act and applies income wholly for charitable purposes. The Charity is therefore exempt from taxation on most sources of income and capital gains under Section 505 of the Income and Corporation Taxes Act 1988.

The Charity is entitled to make a claim for Orchestral Tax Relief, a relief which is available on certain qualifying expenditure on concert production costs incurred on or after 1 April 2016. The Charity expects to make a claim for the period to 31 August 2021 of £8,334 (2020: £15,882).

8 DEBTORS

	2021	2020
	£	£
Donations receivable	5,700	5,700
Other debtors	8,334	15,882
Prepayments	-	450
	<u>14,034</u>	<u>22,032</u>

Other debtors relate to the Orchestral Tax Relief credit receivable in respect of the current and prior financial year.

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals	1,139	1,139
Deferred income	-	27,170
Loan from Artistic Director	8,150	-
	<u>9,289</u>	<u>28,309</u>

The deferred income relates to donations received towards the cost of events and ticket sales in respect of concerts to take place in the following financial year and grants spanning across the year end.

10 CREDITORS: AMOUNTS FALLING IN MORE THAN ONE YEAR

	2021	2020
	£	£
Loan from Artistic Director	-	18,150
	<u>-</u>	<u>18,150</u>

The loan from the Artistic Director was reduced to £8,150 in 2020/21 and will be repaid in full during the 2021/22 financial year.

ORCHESTRA OF ST JOHN'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021
(continued)

11 ANALYSIS OF FUNDS

	Balance at 31 August 2020	Income	Expenditure	Transfer (to) / from unrestricted funds	Balance at 31 August 2021
	£	£	£	£	£
Restricted funds					
Arts Council Grant	226	-	-226	-	-
Arts Council Covid Grant	-	3,500	- 6,735	3,235	-
Arts Council Journey grant	-	1,500	- 19,363	17,863	-
Bridging Cultures	500	-	-	- 500	-
Distance Learning	3,787	1,003	- 3,740	- 1,050	-
Korean Youth Orchestra	6,742	-	-	-	6,742
Music for Autism	80,032	61,268	- 69,923	-	71,377
	<u>91,287</u>	<u>67,271</u>	<u>- 99,987</u>	<u>19,548</u>	<u>78,119</u>
	Balance at 31 August 2020	Income	Expenditure	Transfer (to) / from unrestricted funds	Balance at 31 August 2021
	£				£
Unrestricted funds					
General unrestricted funds	142,689	242,195	- 160,656	- 19,548	204,680
	<u>142,689</u>	<u>242,195</u>	<u>-160,656</u>	<u>- 19,548</u>	<u>204,680</u>

MfA, as a separate charity (registered charity number 1093907), was wound up as at the end of 2020/21. Their funds are now held by the OSJ in a separate Restricted Funds account.

12 STATUS OF THE COMPANY

The Orchestra of St John's Limited is a charitable company limited by guarantee. The liability of the members of the charitable company is limited by their guarantee to contribute the sum of £1 each towards the liabilities of the charitable company in the event of liquidation.

13 ULTIMATE CONTROLLING PARTY AND RELATED PARTY TRANSACTIONS

The company is controlled by its members. The ultimate controlling parties are John Lubbock and Christine Cairns and Peter Cousins (2020: same).

Payments totalling £58,750 (2020: £34,466) were paid to the Artistic Director during the year, including a £10,000 loan repayment. The final element of a long-term loan of £8,150 was outstanding at the year end.

During the year the Charity received £2,600 from Trustees (2020: £4,300). No amounts were outstanding at the year end.

