

The ESO accounts are drawn up on the basis of expenditure and income between 1/9/18 and 31/8/19.

Note on controls

ESO uses online banking with dual authorisation needed to approve electronic transfers. Cheques are issued with two signatures.

The only cash withdrawals during the season were for concert floats that are shown in each of the concert accounts as well as in income and expenditure.

1. Changes in presentation

None

2. Non-regular income

- **Gift Aid**

Gift Aid can be claimed from HMRC after the end of the financial year. The accounts will therefore always show the Gift Aid received for the previous one or more years. It can be claimed for up to four previous years.

No Gift aid claim was made during this accounting period (see notes below about claim made after end of accounting period).

AGM Notes

Income and Expenditure

Income

Subs and our donation from M&G provided the majority of income. Our friend's subscriptions make an important contribution to our funds too. Our contributions for coffee at rehearsals are also very useful.

M&G in this season contributed £10,200. This comprised £5000 for our general orchestral funds, £2200 for our March 2019 Children's workshop and £3000 for our 2020 Children's event. M&G stopped its sponsorship at the end of this accounting period.

Thanks are also due to Medimap.

Musical Chairs where people can come to their first ESO concert for free was popular and well received.

Expenditure

Concert hall hire this season included a September payment for the July 17 concert – this is why the figure is higher than in the previous season.

Other expenditure of £428.43 comprised:

Refreshments	£42.76
Postage	£3.95
Music for conductor auditions	£41.40
Travel reimbursement for conductor auditions	£69.77
Conductor leaving gift expenses	£270.55

Season performance

The Orchestra had an increased surplus of **£7254.18** at the end of the season (£3297 at the end of the previous season).

This surplus includes £3000 M&G referred to above intended for future Children's events. It also contains a one off gift of £2500.

Current Assets

The Assets of ESO increased during the season from **£18,865 to £26,187**.

November Concert Account

A deficit of £28.95 is recorded.

March Concert Account

A deficit of £1483.79 is recorded. Soloist and Cathedral hire costs contribute to this result.

June Concert Account

A deficit of £862.59 is recorded.

Children's Workshop

A surplus of £877.64 is recorded. This will be reserved for use in 2020 Children's event.

Addressing funding gap

In the 19-20 season the £5000 loss of general M&G sponsorship will be countered by 4 years of Gift Aid income (three years already in the bank, one year to claim – total gift aid income in 19-20 accounts will be c £3880).

M&G gave ESO £3000 for future Children's events – this combined with the £877 surplus from the 2019 event means we have good funding to continue our outreach work while we find future sponsorship.

The committee is carrying out the work needed to allow us to approach future sponsors. This includes work with our existing sponsor Spread Creative on Branding, Website redevelopment, programming to November 2021 and the work on Mission, Vision, Goals and objectives needed to support our presentation of exciting concerts to growing audiences and continued outreach work.

Ian Palotai, ESO Treasurer, 01/02/20

ESO Accounts 2018-19

For AGM and Examiner

ESSEX SYMPHONY ORCHESTRA				as at 09 Jan 2020			
Statement of Income and Expenditure for year ended 31st August 2019							
Income		2019	2018	Expenditure		2019	2018
Subscriptions		£ 5,905.00	£ 5,680.00	Conductor/ Leader Concert		£ 2,240.00	£ 2,200.00
HMRC Gift Aid		£ -		Soloist fees & expenses		£ 2,090.00	£ 295.00
Friends		£ 336.00	£ 565.00	Extra players fees / expenses		£ 1,480.00	£ 2,910.00
Corporate Friends / Advertising		£ 5,400.00	£ 5,150.00	Instrument Hire		£ -	£ 25.00
Ticket Sales		£ 7,255.00	£ 5,555.38	Concerts - Hall Hire, PRS		£ 3,883.37	£ 2,406.34
Programme Sales		£ 366.38	£ 336.00	Programme printing		£ 225.60	£ 59.60
Concert specific donation		£ -	£ 150.00	Refreshments - Concert		£ -	
Returned player expenses		£ -	-	Transport (Childrens Concert)		£ -	£ 1,291.00
M&G Donation		£ 5,200.00	£ 3,300.00	Music Hire		£ 1,667.19	£ 1,245.36
Insurance claim		£ -	£ 850.13	PRS Refund		-£ 127.40	-£ 257.52
			-	Rehearsal Rooms (incl Children's)		£ 2,951.00	£ 2,295.00
Non-specific Donations		£ 2,768.95	£ 150.00	Conductor/ Leader Rehearsal		£ 4,040.00	£ 5,100.00
Bank Interest		£ -		Wind tutor		£ 330.00	
PRS refund		£ -	-	Publicity (general)		£ 358.06	£ 442.25
Rehearsal Refreshments		£ 135.00	£ 100.00	Web site		£ 138.90	£ 71.86
		£ -	-	Secretarial Expenses		£ -	£ 1.40
Spare: Concert floats		£ 420.00	60	Making Music membership & insurance		£ 407.00	£ 281.00
Concert refreshments		£ -		Other: Inc workshop leader		£ 428.43	£ 172.46
				Spare: Concert float		£ 420.00	£ 60.00
Total Income		£ 27,786.33	£ 21,896.51	Total Expenses		£ 20,532.15	£ 18,598.75
Excess Expenditure (Deficit)		£ -		Excess Income (Surplus)		£ 7,254.18	£ 2,335.10
Grand Total		£ 27,786.33	£ 21,896.51	Grand Total		£ 27,786.33	£ 20,933.85
Summary of Surplus and Deficit for 2018/2019 season							
Concert/Non-concert		Surplus	Deficit				
Autumn	24 Nov 2018	£ -	£ 28.95				
Spring	2 Mar 2019	£ -	£ 1,483.79				
Summer	29 Jun 2019	£ -	£ 862.59				
Children's	17 Mar 2019	£ 877.64	£ -				
Concert sub-total		£ 877.64	£ 2,375.33				
Non-concert total		£ 6,097.62	£ -				
Concert/Non-concert subtotal		£ 6,975.26	£ 2,375.33				
Adjustment (previous period)		£ 242.00	£ -	Summary of concert and non-concert results for 2018/2019 season			
Adjustment (next period)		£ 2,412.25	£ -	Net concert Deficit		-£ 1,497.69	
Total adjustments		£ 2,654.25	£ -	Net non-concert Surplus		£ 6,097.62	
Total all surpluses and deficits		£ 9,629.51	£ 2,375.33	Net adjustments		£ 2,654.25	
Season Net Surplus		£ 7,254.18	£ -	Season Net Surplus		£ 7,254.18	

ESOaccountsforAGM

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Reconciliation of Bank statements and Cash to Accounts							
Statement check					Enter data into ONLY this column		
Statement Date	Income	Expense	Net Movement	Cash Payments	End balance	Printed statement end balance	Difference
					9,122.68		
30/09/2018	1,780.00		1,780.00		10,902.68	10,902.68	0.00
31/10/2018	1,270.00	1,067.29	202.71		11,105.39	11,105.39	0.00
30/11/2018	6,458.00	2,876.55	3,581.45		14,686.84	14,686.84	0.00
31/12/2018	2,569.50	1,997.10	572.40		15,259.24	15,259.24	0.00
31/01/2019	620.00	953.57	(333.57)		14,925.67	14,925.67	0.00
28/02/2019	220.00	853.00	(633.00)		14,292.67	14,292.67	0.00
31/03/2019	3,828.45	4,286.04	(457.59)		13,835.08	13,835.08	0.00
30/04/2019	8,030.00	3,444.07	4,585.93		18,421.01	18,421.01	0.00
31/05/2019	930.00	905.51	24.49		18,445.50	18,445.50	0.00
30/06/2019	250.00	348.75	(98.75)		18,346.75	18,346.75	0.00
31/07/2019	1,830.38	3,270.52	(1,440.14)		16,906.61	16,906.61	0.00
31/08/2019		529.75	(529.75)		16,376.86	16,376.86	0.00
	27,786.33	20,532.15	7,254.18				
Movement check							
Add	Add	Less	Less	Less	Giving	Should equal	Does it?
Bank Income	Cheques/cash rec'd not on statement	Bank Expense	Cash payments	Cheques issued not presented	Movement total	surplus / deficit so far	Difference
27,786.33	-	20,532.15	0.00	-	7,254.18	7,254.18	0.00
							Balanced

Income Totals	09/01/2020							
Balanced	Row total	Non-concert specific	Autumn Nov 2018	Spring Mar 2019	Summer Jun 2019	Children's Mar 2019	Previous year to Aug 2018	Next year to Aug 2020
Concerts								
Ticket Sales pre-concert	1,223.50	-	252.00	780.00	135.50	-	56.00	-
Ticket Sales on-door	3,839.50	-	1,519.00	1,168.00	1,152.50	-	-	-
Ticket Sales members	2,192.00	-	602.00	1,228.00	206.00	-	156.00	-
Programme Sales	366.38	-	119.50	120.50	126.38	-	-	-
Concert refreshments	-	-	-	-	-	-	-	-
Returned Float	420.00	-	60.00	200.00	160.00	-	-	-
Total - Concerts	8,041.38	-	2,552.50	3,496.50	1,780.38	-	212.00	-
Non-concert specific								
Subscriptions	5,905.00	5,875.00	-	-	-	-	30.00	-
HMRC Gift Aid	-	-	-	-	-	-	-	-
Friends	336.00	336.00	-	-	-	-	-	-
Corporate Friends / Advertising (includes £5000 M&G)	5,400.00	5,400.00	-	-	-	-	-	-
Rehearsal refreshments	135.00	135.00	-	-	-	-	-	-
Non-concert specific donation	2,768.95	2,768.95	-	-	-	-	-	-
Total Non-concert specific	14,544.95	14,514.95	-	-	-	-	30.00	-
Donations								
M&G - For Childrens workshops	5,200.00	-	-	-	-	2,200.00	-	3,000.00
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total - Concert Specific Donations	5,200.00	-	-	-	-	2,200.00	-	3,000.00
Bank interest total	-	-	-	-	-	-	-	-
Total - All items	27,786.33	14,514.95	2,552.50	3,496.50	1,780.38	2,200.00	242.00	3,000.00
Totals from Income Items	27,786.33	14,514.95	2,552.50	3,496.50	1,780.38	2,200.00	242.00	3,000.00
Total this sheet less Items	-	-	-	-	-	-	-	-

ESOaccountsforAGM

Expenditure totals	09/01/2020												
Balanced	Row total	Non-concert specific	Autumn Nov 2018	Spring Mar 2019	Summer Jun 2019	Children's Mar 2019	Adjustments total	Previous year to Aug 2018	Next year to Aug 2020	Row total	Check Sum	Total from Items sheet	Difference between this and Items sheet
Concert costs - standard items													
Conductor (concert)	1,200.00	-	400.00	400.00	400.00	-	-	-	-	1,200.00	OK	1,200.00	-
Leader (concert)	480.00	-	160.00	160.00	160.00	-	-	-	-	480.00	OK	480.00	-
Concert Hall Hire	3,883.37	-	844.80	1,890.00	770.37	378.20	-	-	-	3,883.37	OK	3,883.37	-
Soloist fee	2,070.00	-	350.00	1,320.00	400.00	-	-	-	-	2,070.00	OK	2,070.00	-
Soloist expenses	-	-	-	-	-	-	-	-	-	-	OK	-	-
Flowers for soloist	20.00	-	-	20.00	-	-	-	-	-	20.00	OK	20.00	-
Players	1,480.00	-	420.00	240.00	510.00	310.00	-	-	-	1,480.00	OK	1,480.00	-
Instrument Hire	-	-	-	-	-	-	-	-	-	-	OK	-	-
Music Hire	1,667.19	-	247.45	686.89	124.40	20.70	587.75	-	587.75	1,667.19	OK	1,667.19	-
Publicity / Posters	236.06	-	63.00	63.40	56.20	53.46	-	-	-	236.06	OK	236.06	-
Programmes	225.60	-	75.60	-	150.00	-	-	-	-	225.60	OK	225.60	-
Transport	-	-	-	-	-	-	-	-	-	-	OK	-	-
Concert Refreshments	-	-	-	-	-	-	-	-	-	-	OK	-	-
PRS	-	-	-	-	-	-	-	-	-	-	OK	-	-
Cash for Float	420.00	-	60.00	200.00	160.00	-	-	-	-	420.00	OK	420.00	-
Sub total - General concert	11,682.22	-	2,620.85	4,980.29	2,730.97	762.36	587.75	-	587.75	11,682.22	OK	11,682.22	-
Concert costs - special items													
PRS Refund	(127.40)	-	(39.40)	-	(88.00)	-	-	-	-	(127.40)	OK	(127.40)	-
Children's Cond/Lead (concert)	560.00	-	-	-	-	560.00	-	-	-	560.00	OK	560.00	-
Children's Cond/Lead (rehearsal)	-	-	-	-	-	-	-	-	-	-	OK	-	-
Children's Rehearsal Rooms	-	-	-	-	-	-	-	-	-	-	OK	-	-
Sub total - Concert costs - special items	432.60	-	(39.40)	-	(88.00)	560.00	-	-	-	432.60	OK	432.60	-
Sub total - Concert costs	12,114.82	-	2,581.45	4,980.29	2,642.97	1,322.36	587.75	-	587.75	12,114.82	OK	12,114.82	-
Non concert costs													
Conductor rehearsals	2,420.00	2,420.00	-	-	-	-	-	-	-	2,420.00	OK	2,420.00	-
Leader rehearsals	1,620.00	1,620.00	-	-	-	-	-	-	-	1,620.00	OK	1,620.00	-
Wind tutor	330.00	330.00	-	-	-	-	-	-	-	330.00	OK	330.00	-
Rehearsal Rooms	2,951.00	2,951.00	-	-	-	-	-	-	-	2,951.00	OK	2,951.00	-
Making Music	407.00	407.00	-	-	-	-	-	-	-	407.00	OK	407.00	-
Web site	138.90	138.90	-	-	-	-	-	-	-	138.90	OK	138.90	-
Publicity	122.00	122.00	-	-	-	-	-	-	-	122.00	OK	122.00	-
Secretarial Expenses	-	-	-	-	-	-	-	-	-	-	OK	-	-
Other	428.43	428.43	-	-	-	-	-	-	-	428.43	OK	428.43	-
Sub total - non concert costs	8,417.33	8,417.33	-	-	-	-	-	-	-	8,417.33	OK	8,417.33	-
Total - All items	20,532.15	8,417.33	2,581.45	4,980.29	2,642.97	1,322.36	587.75	-	587.75	20,532.15	OK	20,532.15	-
Totals from Entries sheet	20,532.15	8,417.33	2,581.45	4,980.29	2,642.97	1,322.36	587.75	-	587.75	20,532.15	OK	20,532.15	-
Difference (Total less Entries)	-	-	-	-	-	-	-	-	-	Balanced	Balanced	Balanced	Balanced

ESSEX SYMPHONY ORCHESTRA

Statement of Income and Expenditure for non-concert activity

as at

01 Feb 2020

Income			2019	Expenditure			2019
Subscriptions			£ 5,875.00	Conductor/ Leader Rehearsal			£ 4,040.00
Rehearsal Coffee Income			£ 135.00	Rehearsal Accommodation			£ 2,951.00
HMRC Gift Aid			£ -	Wind tutor			£ 330.00
Corporate Friends / Advertising			£ 5,400.00	Secretarial Expenses			£ -
Donations			£ 2,768.95	Making Music membership & insurance			£ 407.00
Bank Interest			£ -	Web site			£ 138.90
Sub-total			£ 14,178.95	Publicity			£ 122.00
Friends			£ 336.00	Refreshments - Rehearsals			£ -
				Other			£ 428.43
Total Income			£ 14,514.95	Total Expenditure			£ 8,417.33
Excess Exp/Income (Deficit)			£ -	Excess Income/Exp (Surplus)			£ 6,097.62
Grand Total			£ 14,514.95	Grand Total			£ 14,514.95

ESSEX SYMPHONY ORCHESTRA

as at

01/02/2020

Statement of Income and Expenditure for the Autumn concert on 24 November 2018

Income			2019	Expenditure			2019
Ticket sales pre-concert	£	252.00		Conductor/ Leader Concert		£	560.00
Ticket sales members	£	602.00		Soloist fees & expenses		£	350.00
Ticket sales on door	£	1,519.00		Extra players fees / expenses		£	420.00
Total Ticket sales			£ 2,373.00	Instrument Hire		£	-
Programme sales			£ 119.50	Concerts - Hall Hire, PRS		£	844.80
Concert specific donation			£ -	Publicity / Posters		£	63.00
Cash float			£ 60.00	Programme printing		£	75.60
				Music Hire		£	247.45
				PRS refund		-£	39.40
				Cash float		£	60.00
Total Income			£ 2,552.50	Total Expenditure		£	2,581.45
Excess Exp/Income (Deficit)			£ 28.95	Excess Income/Exp (Surplus)		£	-
Concert Total			£ 2,581.45	Concert Total		£	2,581.45

ESSEX SYMPHONY ORCHESTRA**Statement of Income and Expenditure for the Spring concert on 02 March 2019**

Income			2019	Expenditure			2019
Ticket sales pre-concert	£	780.00		Conductor/ Leader Concert	£		560.00
Ticket Sales members	£	1,228.00		Soloist fees & expenses	£		1,320.00
Ticket sales on door	£	1,168.00		Extra players fees / expenses	£		240.00
Total Ticket sales			£ 3,176.00	Instrument Hire	£		-
Programme sales			£ 120.50	Concerts - Hall Hire, PRS	£		1,890.00
Cash float			£ 200.00				
			£ -				
				Music Hire	£		686.89
				Flowers for soloist	£		20.00
				Posters	£		63.40
				Programmes	£		-
				Cash Float	£		200.00
Total Income			£ 3,496.50	Total Expenditure			£ 4,980.29
Excess Exp/Income (Deficit)			£ 1,483.79	Excess Income/Exp (Surplus)			£ -
Concert Total			£ 4,980.29	Concert Total			£ 4,980.29

ESSEX SYMPHONY ORCHESTRA**Statement of Income and Expenditure for the Summer concert on 29 June 2019**

Income				Expenditure			
			2019				2019
Ticket sales pre-concert	£	135.50		Conductor/ Leader Concert	£		560.00
Ticket sales on door	£	1,152.50		Soloist fees & expenses	£		400.00
Ticket sales members	£	206.00		Extra players fees / expenses	£		510.00
Total Ticket sales			£ 1,494.00	Concerts - Hall Hire, PRS	£		770.37
Programme sales			£ 126.38				
Concert specific donation			£ -				
Cash float			£ 160.00	Music Hire	£		124.40
				PRS refund	-£		88.00
				Publicity	£		56.20
				Programmes	£		150.00
				Cash Float	£		160.00
Total Income			£ 1,780.38	Total Expenditure			£ 2,642.97
Excess Exp/Income (Deficit)	£		862.59	Excess Income/Exp (Surplus)	£		-
Concert Total	£		2,642.97	Concert Total	£		2,642.97

ESSEX SYMPHONY ORCHESTRA

Statement of Income and Expenditure for the Children's workshop on 17 March 2019

Income			2019	Expenditure			2019	
M&G			£ 2,200.00	Conductor/ Leader Concert			£ 560.00	
				Conductor/Leader rehearsals				
				Rehearsal rooms			£ -	
				Extra players fees / expenses			£ 310.00	
				Publicity			£ 53.46	
				Concert Hall Hire incl PRS			£ 378.20	
				Music Hire			£ 20.70	
				Programmes			£ -	
				Transport			£ -	
Total Income			£ 2,200.00	Total Expenditure			£ 1,322.36	
Excess Exp/Income (Deficit)			£ -	Excess Income/Exp (Surplus)			£ 877.64	
Concert Total			£ 2,200.00	Concert Total			£ 2,200.00	

ESSEX SYMPHONY ORCHESTRA**Statement of Income and Expenditure incurred in previous period as at 09 Jan 2020**

Income			2019	Expenditure			2019
Subscriptions			£ 30.00	Conductor/ Leader Rehearsal			£ -
Rehearsal Coffee Income			£ -	Rehearsal Accommodation			£ -
HMRC Gift Aid			£ -	Publicity			£ -
Corporate Friends / Advertising			£ -	Refreshments - Rehearsals			£ -
Donations			£ -	Secretarial Expenses			£ -
Ticket sales			£ 56.00	Music hire			£ -
Sub-total			£ 242.00	Other			£ -
Friends			£ -	PRS refund			£ -
Total Income			£ 242.00	Total Expenditure			£ -
Excess Exp/Income (Deficit)			£ -	Excess Income/Exp (Surplus)			£ 242.00
Grand Total			£ 242.00	Grand Total			£ 242.00

ESSEX SYMPHONY ORCHESTRA**Statement of Income and Expenditure incurred for next period 09 Jan 2020**

Income			2018	Expenditure			2018
M&G for Children's 19-20			£ 3,000.00	Rehearsal Accommodation			£ -
Friends			£ -	Music hire			£ 587.75
Total Income			£ 3,000.00	Total Expenditure			£ 587.75
Excess Exp/Income (Deficit)			£ -	Excess Income/Exp (Surplus)			£ 2,412.25
Grand Total			£ 3,000.00	Grand Total			£ 3,000.00

Independent examiner's report to the trustees of Essex Symphony Orchestra

I report on the accounts of the Trust for the year ended 31st August 2019.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have 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.



Name: Nicky Creighton

Relevant professional qualification or body: FCCA

Address: 39 Hawthorn Close, Takeley, Bishops Stortford, Hertfordshire. CM22 6SD

Date: 2nd March 2020