

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**A. Reference and Administration Details**

The Exeter Festival Chorus is a registered Charity, No 1040565, and is governed by its Constitution. The address of the Secretary is Leigh Town, Loxbeare, Tiverton, EX16 8BZ.

The following were members of the Committee and Trustees of the Charity for the year 2021-22:

Jillian Nickels (Chair)  
Nigel Crane (Vice Chair, Friends & Patrons)  
Nike Hariades (Membership Secretary)  
Charlie Lane (Artistic Planning)  
Louise Roberts (Concert Secretary)  
Sue Connolly (Treasurer to Jan 22)  
Kate Holt (Treasurer from Jan 22)  
Judith Drury (Committee Member)

Liz Carrey (joined as secretary from Sept 23 )

The Musical Director, Andrea Brown, is an ex officio member of the Committee but not a Trustee.

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ; HSBC, 9 St Thomas Centre, Cowick Street, Exeter, EX4 1DD

Independent Examiner: Nicholas Kellagher, Rest Harrow, Green Lane, Exton, EX3 0PW

**B. Structure, Governance and Management**

Copies of the Chorus's Constitution are available from the Honorary Secretary on request. See Section C below for extract concerning the objectives of the Chorus.

Every member of the Chorus's Committee is a Trustee of the Charity and is elected at the Annual General Meeting. The Committee meets between six and eight times each year and the Annual General Meeting is held each January.

The Constitution requires that the Committee should comprise no fewer than eight members of the Chorus. There are currently nine members on the Committee, however, the Committee would always welcome new members who may wish to contribute to the Chorus through Committee work.

## EXETER FESTIVAL CHORUS

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Review of major risks *(to be reviewed by Chair)*

Risk	Mitigating Actions
1. Loss of Musical director	Seek a replacement as soon as possible
2. Cancellation of concert	Covered by an abandonment clause in insurance policy
3. Financial Loss	Reserves policy in place

### **C. Objectives and Activities**

The objectives of the Chorus, as set out in the Constitution, are as follows:

“To promote, improve, develop and maintain public education in and appreciation of choral music in all its aspects by the presentation of public choral concerts and by such other ways as the Chorus may from time to time decide.”

### **D. Achievements and Performance**

EFC began the 2021 – 2022 season with Andrea Brown, our new Music Director for EFC. We held our first rehearsals at Southernhay United Reformed Church with many Covid measures still in place with regard to social distancing and mask wearing.

We were asked by ABF ‘The Soldier’s Charity’ to take part in a joint choral venture with St David’s Singers. Their director Mark Perry conducted the concert in Exeter Cathedral on Saturday 9<sup>th</sup> October 2021. This was EFC’s first ‘live’ concert since Christmas 2019 and was very well received. This fund-raising concert, in celebration of the Armed Forces contribution to the national Covid efforts, also instigated a developing working link between EFC and St David’s Singers.

Our Christmas Concert ‘On This Shining Night’, on Saturday 11<sup>th</sup> December, also took place in Southernhay. Nigel Perrin was invited as guest of honour and Val Arndt addressed Nigel in a welcome speech on behalf of the choir. There were many opportunities for soloists from within the choir and ‘Stars’ by Ēriks Ešvalds, which entailed dimmed lights, and six water-tuned glasses played by singers, marked a first for EFC. Peter Adcock provided both accompaniment and a solo performance. Bob Chilcott’s ‘The Twelve Days of Christmas’ was the final piece of the varied programme and the encore – ‘Have Yourself a Merry Little Christmas’ – sung from memory, made us feel that EFC were truly back in the performance mode that we had missed so much.

Our Spring concert ‘Tis Nature's Voice’ on Saturday 2 April 2022 at St Michael and All Angels Church, engaged us in a further

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collaboration with performers from the Cygnet Theatre. We had members of the choir who contracted Covid, but though our resilience was tested, we were able to rise to the challenges we faced. Our soloists for the Purcell were Matthew Cann and Jonny Titchin and instrumentalists from Divertimento performed with us, including the premiere of the contemporary work 'Living Tree Re-born' by local composer and former EFC singer, Peter Nickol. The charity supported from this concert was Devon Wildlife Trust.

In the Spring term, EFC were asked to perform at Millbrook Retirement Village. This would have been a new venture for us, with a smaller group from EFC under Peter Adcock's direction. Unfortunately, the levels of Covid necessitated a late cancellation but the experience gave us a new impetus for the EFC's 'Hire the Choir' option on the website.

Our annual EFC workshop for Handel's 'Israel in Egypt' had a different venue, term date and reduced venue capacity than usual, necessary to allay concerns around levels of Covid at that time. Although the workshop was well received and helped to promote the summer concert to audience and new EFC singers who joined us, levels of attendance fell short of our January workshops in previous years.

On Friday May 13th at 7.30pm, a chamber group of 16 singers from EFC performed a concert for the Cygnet Theatre Dream Festival, under the direction of Peter Adcock. This further cemented our partnership with Cygnet Theatre and a small social was held afterwards.

Our final concert of the 2021-22 season was Handel's 'Israel in Egypt' on Saturday 25 June 2022 at The Mint Methodist Church, Exeter. The choir was joined by young soloists from the Royal Welsh College of Music and Drama Cardiff – Matthew Bawden, Molly Beere and Sophie Williams – and Devon Baroque Orchestra. EFC raised over £300 for the Diocese of Exeter Ukraine Appeal at the end of the evening. This dramatic work allowed EFC to showcase their range of vocal dexterity and indeed, triumphantly concluded our first year under Andrea Brown.

EFC's new leadership with Andrea as our Music Director, generated reviews full of praise for our choir: "...a sparkle in their eyes and joy in their voices..." praising EFC's abilities to sing "...a demanding programme of highly varied styles and textures" as well as marking "Andrea's ... ability to draw out a fine array of colours alongside precision and vivacity" Andrea's conducting is proving to be "inspiring" – as members of our choir well know.

The EFC committee this year have largely had new roles and indeed, new committee members have taken over other vital tasks. In her first year in the role, our treasurer, Kate Holt has helped the choir's committee navigate through fresh starts, our resumption of live singing, planning for

alternative scenarios and adapting constraints by thorough financial planning. The result at the end of the financial year showed a small deficit of £64 leaving our accumulated fund holding at £28,879

Exeter Festival Chorus is continuing to draw upon well-known and new repertoire, sharing in EFC's love of singing as we perform in our 30<sup>th</sup> anniversary concert season.

Jillian Nickels      EFC Chair

### **E. PUBLIC BENEFIT**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

### **F. Financial Review**

This year brings a small deficit of £64 which is an excellent result considering the external environment in which we're operating, emerging from the Covid pandemic and the current pressures on cost of living.

General operating income and costs are largely in good shape:

- General income came in £5.9k higher than budgeted.
- Membership income rallied after the uncertainties in 2020/21. It grew significantly year on year by £3.5k and exceeded our budget expectations by £1.8k.
- Gift Aid income was £633 higher than budgeted.
- We benefited from £1.1k worth of unbudgeted income from affiliate marketing activity.
- Income from donations, fundraising, friends & patrons also exceeded budget and we are grateful for the contributions made by all our friends & patrons to support what we do. Sincere thanks to Ros Beetham for her donation to the chorus and to Kath Logan and Kate Kelly who reinstated coffee and raffle fundraising activities generating £541.
- General costs came in £4.9k lower than budgeted. £2k savings were made in conductor's fees due to some unavoidable absence and because we budgeted for whole choir rehearsals which didn't go ahead. These costs will fall in to 22/23. Rehearsal venue costs were also lower as we capitalised on the cheaper rates available at Maynard school. General publicity and marketing budgets were also not spent in this year as the committee chose not to create a concert season brochure following the uncertainty during the Covid pandemic.

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- Two concerts/ activities generated positive income in 21/22 - our Christmas concert On Shining Night generating £1.3k and the Wedding at Sampford-Courtenay £765
- All other concerts made losses:
  - o The Spring Concert Tis Nature's Voice. Whilst overall income for this concert was higher than we anticipated due to unplanned sponsorship income and the allocation of music hire income, ticket sales fell short of our expectations and the total costs exceeded budget by £1.7k due to the costs of instrumentalists and musichire/purchase.
  - o The Workshop, normally a reliable income generator, made a loss this year of £531. This was due to the low level of ticket sales of £1.2k which fell well short of budget. The committee have reviewed this and will address the workshop's branding and marketing, timing, ticket prices and the choice of work performed for future events like these. These changes are already in plan for 22/23.
  - o Our Summer concert - Handel's Israel in Egypt - made a £2.8k loss which was £1k better than budget. This was originally planned to be a Cathedral concert so whilst ticket income was lower than budgeted, venue cost was also much lower. We were grateful for the support of 3 sponsors - the Bryan Foster Trust, Patricia Lane-Stanley and G&M Ward who collectively contributed £2.1k to this concert along with several local businesses who advertised in our programme.

We are ever grateful for the ongoing support of our generous Friends, Patrons and the Bryan Foster Charitable Trust. Their total contribution this year was £4.8k noting that £1.5k of this was carried forward from 19/20.

The Choir's cash balances as at 31<sup>st</sup> August 2022 stand at £28,348

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## G. Financial Statements

**Exeter Festival Chorus Accounts 2021-2022**  
**Statement of Financial Activities**  
**Year Ending 31st August 2022**

<b>Financial activities</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Concert income - tickets, programmes etc	11,716	0
Member subscriptions	12,539	9,042
Sponsorship, friends, patrons and other donations	6,132	778
Fundraising	615	80
Gift Aid	2,672	1,737
Affiliate income	1,061	0
Bank Interest	18	3
Other income	239	0
<b>Total incoming resources</b>	<b>34,992</b>	<b>11,640</b>
<b>Resources expended</b>		
Concert costs - performers	12,328	805
Concert costs - venue, music, publicity, staging etc	6,282	298
Masterclasses	0	1,335
MD recruitment	0	1,016
Rehearsal costs	14,109	4,258
Insurance & Making Music subscription	625	407
Postage, stationery & other general costs	1,522	1,263
Other expenses	95	357
Bank Charges	95	84
<b>Total resources expended</b>	<b>35,056</b>	<b>9,823</b>
<b>Total Surplus / (Deficit)</b>	<b>(64)</b>	<b>1,817</b>

# EXETER FESTIVAL CHORUS

## **Exeter Festival Chorus Accounts 2021-2022**

### **Balance Sheet as at 31st August 2022**

<b>Balance Sheet</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<i>Debtors &amp; payments in advance</i>	145	0
<i>Stock</i>	1,026	1,054
<i>Cash at Bank</i>	28,348	33,141
<b>Total current assets</b>	<b>29,519</b>	<b>34,195</b>
<b>Less</b>		
<i>Creditors &amp; receipts in advance</i>	640	5,252
<b>Net Assets</b>	<b>28,879</b>	<b>28,943</b>
<b>Funds of the charity</b>		
<i>Unrestricted funds</i>	28,879	28,943
<b>Total funds</b>	<b>28,879</b>	<b>28,943</b>

Signed :



Name: Jill Nickels - Chair of trustees on behalf of the trustees

Approved by the trustees on 22/11/2022



## EXETER FESTIVAL CHORUS

### H. Statement of Cashflow

Exeter Festival Chorus has no investing or financing activities

<b>Exeter Festival Chorus Accounts 2021-2022</b>		
<b>Cashflow worksheet</b>		
	<b>2021/22</b>	<b>2020/22</b>
	<b>£</b>	<b>£</b>
<i>Net income/(expenditure) for the reporting period</i>	<i>(64.00)</i>	<i>1,816.00</i>
<i>(Increase)/decrease in stocks</i>	<i>28.00</i>	<i>75.00</i>
<i>(Increase)/decrease in debtors</i>	<i>(145.00)</i>	<i>2,126.00</i>
<i>Increase/(decrease) in creditors</i>	<i>(4,612.00)</i>	<i>(76.00)</i>
<i>Net cash provided by (used in) operating activities</i>	<i>(4,793.00)</i>	<i>3,941.00</i>

## **I. Notes to the Financial Statements**

### **1. Basis of accounting**

The financial statements have been prepared on an accruals basis in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from January 2015.

### **2. Accounting Policies**

**Reserves** - To achieve its objectives the Chorus needs to promote concerts, programmed up to two years in advance, which could result in financial deficits as a result of receipts failing to meet costs. The Trustees consider that the reserves at each year-end should be at least £20,000. Should this level of reserves not be achieved, the Trustees will arrange future concert programmes with the aim of returning to the required level of reserves.

**Incoming Resources** - All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is entitled to the income, its receipt is sufficiently certain and the amounts can be quantified with reasonable accuracy.

**Resources Expended** - All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Stock** - Stock has been calculated at the lower of cost or net realisable value based on prices of music taken from music retailers' websites offset by potential costs of sale with new music being recorded at cost. These stocks are not for resale or distribution but are a library of music held to be used in future performances.

### 3. Trustees Expenses and Related Party Transactions

The Trustees receive no emoluments and any expense claims must be made within the terms of the Charity's Trustee Expenses Policy.

There have been no related party transactions in 2021/22.

<b>Nature of Expense</b>	<b>2021/22 £</b>	<b>2020/21 £</b>
Website / Soundcloud costs	595	693
Bouquets / gifts for soloists	52	195
Music purchase		39
Event prizes		16
Course registration fee		15
Printing	807	0
Marketing - Trusts database	95	
Staging / venue	26	0
Travel and Subsistence	94	
<b>Total amount paid</b>	<b>1669</b>	<b>958</b>
Number of Trustees paid expenses	7	10

#### 4. Analysis of Debtors

All debtors fall due within one year

	<b>2021/2 2 £</b>	<b>2020/2 1 £</b>
Trade debtors	21	0
Prepayments	124	0
<b>Total debtors</b>	<b>145</b>	<b>0</b>

*There were no debtors or prepayments in 20/21 as there were no concerts. 21/22 Trade debtors were late payment of an invoice for programme advertising and affiliate referral income relating to August. Prepayments related to music hire for the Kenton concert in 22/23.*

#### 5. Analysis of Creditors

All creditors fall due within one year

	<b>2021/2 2 £</b>	<b>2020/ 21 £</b>
Trade creditors	640	204
Deferred income		5,048
<b>Total creditors</b>	<b>640</b>	<b>5,252</b>

*We had no deferred income in 21/22 with no member subscriptions received in advance. Trade creditors relate to PRS payments due to be paid in 22/23 for 21/22 concerts, a late invoice payable for music hire for our summer concert and an invoice expected from Andrea Brown relating to an August Committee meeting. Deferred income in 20/21 relates to member subscriptions received in advance for the 21/22 season.*

**Independent Examiner's Report to the Trustees and members of Exeter Festival Chorus (Charity no: 1040565)**

I report on the accounts of the Chorus for the year ended 31.08.2022

**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; 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 Commissioners. 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:

a) 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; and

## EXETER FESTIVAL CHORUS

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed :**

**Date :**

**See appendix 1**

Name JNB Kellagher FCA

Address. Rest Harrow, Green Lane, Exton, Devon EX3 0PW

### **Declaration**

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees:

**Signatures:**

A handwritten signature in blue ink that reads "Jillian Nickels." The signature is written in a cursive style with a period at the end.

**Full names:** Jillian Mary Nickels

**Positions:** Exeter Festival Chorus Chair

**Date:** 25<sup>th</sup> November 2022

## EXETER FESTIVAL CHORUS

### APPENDIX 1

EXETER FESTIVAL CHORUS

**Independent Examiner's Report to the Trustees and members of Exeter Festival Chorus (Charity no: 1040565)**

I report on the accounts of the Chorus for the year ended 31.08.2022

**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; 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 Commissioners. 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.

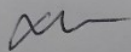
**Independent examiner's statement:**

In connection with my examination, no matter has come to my attention:

a) 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; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed :**  **Date :** 26 November 2022

Name JNB Kellagher FCA

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Exeter Festival Chorus Accounts 2021-2022		Highlighted figures include estimates			
Figures based on Accruals Accounting		Projected Outturn £	Budget £	Variance £	Comments
	2021/2022				
	Prior Year Transactions Post Independent Examination - Net Surplus / (Deficit)				
PYR					
PYR	General 20/21	42.50	0.00	42.50	SC 21.11.21 Accrued additional hour re MD meetings than needed
PYR	Summer Solstice Sing	76.00	0.00	76.00	
PYR	<b>Total Net Surplus/(Deficit)</b>	<b>118.50</b>	<b>0.00</b>	<b>118.50</b>	
	check sums from TL	118.50	0.00	118.50	
	Difference (should be zero)	0.00	0.00	0.00	
1	ABF	Projected outturn	Budget	Variance	
ABF	Exeter Cathedral 9th Oct 21	£	£	£	
ABF	<b>Income</b>				
ABF	Performance fee	500.00	500.00	0.00	
ABF	<b>Total Income</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	
ABF	<b>Expenses</b>				
ABF	Venue	147.00	147.00	0.00	
ABF	Conductor	293.66	314.00	20.34	
ABF	Organist / pianist	80.00	80.00	0.00	
ABF	Other expenses	6.18	0.00	(6.18)	
ABF	<b>Total Expenditure</b>	<b>526.84</b>	<b>541.00</b>	<b>14.16</b>	
ABF	<b>Total Surplus/(Deficit)</b>	<b>(26.84)</b>	<b>(41.00)</b>	<b>14.16</b>	
	check sums from TL	(26.84)	(41.00)	14.16	
	Difference (should be zero)	0.00	0.00	0.00	
2	Shining Night	Projected	Budget	Variance	
SHINING	Southernhay Church 11th Dec 21	£	£	£	
SHINING	<b>Income</b>				
SHINING	Ticket sales	2,843.10	2,850.00	(6.90)	SC 19.12.21 - 167 tickets (5 student + 5 children)
SHINING	Programme sales	86.00	0.00	86.00	43 programmes sold
SHINING	Music hire received	491.61	0.00	491.61	
SHINING	Sponsorship	1,500.00	1,500.00	0.00	
SHINING	<b>Total Income</b>	<b>4,920.71</b>	<b>4,350.00</b>	<b>570.71</b>	
SHINING	<b>Expenses</b>				
SHINING	Venue	560.00	410.00	(150.00)	
SHINING	Conductor	693.68	760.00	66.32	
SHINING	Instrumentalists	370.00	300.00	(70.00)	
SHINING	Organist / pianist	300.00	300.00	0.00	
SHINING	Music hire	357.00	200.00	(157.00)	
SHINING	Music purchase	362.88	0.00	(362.88)	
SHINING	PRS	75.00	50.00	(25.00)	
SHINING	Publicity	480.46	550.00	69.54	
SHINING	Programmes	185.61	450.00	264.39	
SHINING	Ticket commission	211.65	200.00	(11.65)	
SHINING	Bouquets & performers gifts	44.00	25.00	(19.00)	
SHINING	<b>Total Expenditure</b>	<b>3,640.28</b>	<b>3,245.00</b>	<b>(395.28)</b>	
SHINING	<b>Total Surplus/(Deficit)</b>	<b>1,280.43</b>	<b>1,105.00</b>	<b>175.43</b>	
	check sums from TL	1,280.43	1,105.00	175.43	
	Difference (should be zero)	0.00	0.00	0.00	
3	Millbrook	Projected outturn	Budget	Variance	
Millbrook	Millbrook CANCELLED	£	£	£	
Millbrook	<b>Income</b>				
Millbrook	Performance fee	0.00	0.00	0.00	
Millbrook	<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Millbrook	<b>Expenses</b>				
Millbrook	Conductor	45.00	0.00	(45.00)	Peter Adcock rehearsal fee
Millbrook	<b>Total Expenditure</b>	<b>45.00</b>	<b>0.00</b>	<b>(45.00)</b>	
Millbrook	<b>Total Surplus/(Deficit)</b>	<b>(45.00)</b>	<b>0.00</b>	<b>(45.00)</b>	
	check sums from TL	(45.00)	0.00	(45.00)	
	Difference (should be zero)	0.00	0.00	0.00	
4	Tis Nature's Voice	Projected	Budget	Variance	
NATURE	St Michael's Exeter 2nd Apr 22	£	£	£	
NATURE	<b>Income</b>				
NATURE	Ticket sales	1,891.00	2,850.00	(959.00)	110 tickets sold inc comps and concessions avg price £17.19
NATURE	Programme sales	72.00	0.00	72.00	36 programmes sold - 33%
NATURE	Music hire received	757.55	0.00	757.55	
NATURE	Sponsorship	300.00	0.00	300.00	Fowler Financial received
NATURE	<b>Total Income</b>	<b>3,020.55</b>	<b>2,850.00</b>	<b>170.55</b>	
NATURE	<b>Expenses</b>				
NATURE	Venue	210.00	410.00	200.00	
NATURE	Conductor	793.68	760.00	(33.68)	
NATURE	Instrumentalists	1,117.00	0.00	(1,117.00)	
NATURE	Soloists	300.00	0.00	(300.00)	
NATURE	Organist / Pianist	275.00	600.00	325.00	
NATURE	Music hire	776.25	200.00	(576.25)	
NATURE	Music purchase	333.07	0.00	(333.07)	
NATURE	PRS	45.00	50.00	5.00	
NATURE	Publicity	418.71	550.00	131.29	Artwork poster flyer
NATURE	Programmes	196.20	50.00	(146.20)	
NATURE	Ticket commission	102.40	200.00	97.60	
NATURE	Bouquets & performers gifts	0.00	25.00	25.00	Jill donated gifts.
NATURE	Other expenses	0.00	0.00	0.00	
NATURE	<b>Total Expenditure</b>	<b>4,567.31</b>	<b>2,845.00</b>	<b>(1,722.31)</b>	
NATURE	<b>Total Surplus/(Deficit)</b>	<b>(1,546.76)</b>	<b>5.00</b>	<b>(1,551.76)</b>	
	check sums from TL	(1,546.76)	5.00	(1,551.76)	
	Difference (should be zero)	0.00	0.00	0.00	



	2021/2022	Projected Outturn £	Budget £	Variance £	Comments
5	Workshop	Projected outturn	Budget	Variance	
WK	The Mint 7th May 22	£	£	£	
WK	Income				
WK	Ticket sales	1,220.00	5,000.00	(3,780.00)	B/E 40 Members 80 Visitors - <b>ACTUAL - 37 Members and 40 Visitors</b>
WK	Music hire received	89.46	0.00	89.46	Music hire apportionment from member income.
WK	Donations	135.00	0.00	135.00	Music hire from ticket income £3 from non members
WK	<b>Total Income</b>	<b>1,444.46</b>	<b>5,000.00</b>	<b>(3,555.54)</b>	
WK	Expenses				
WK	Venue	450.00	315.00	(135.00)	
WK	Conductor	693.68	760.00	66.32	Inv 042211
WK	Soloists	0.00	750.00	750.00	
WK	Organist / Pianist	250.00	200.00	(50.00)	
WK	Music hire	131.00	200.00	69.00	
WK	Staging / lighting / sound	150.00	25.00	(125.00)	Projection
WK	PRS	35.00	0.00	(35.00)	
WK	Publicity	164.50	500.00	335.50	£100 of Sue S Summer Term fee of £350 allocated to workshop.
WK	Ticket commission	101.55	350.00	248.45	7% of ticket sales.
WK	Entertaining/Subsistence/Catering	0.00	250.00	250.00	Absorbed within general net fundraising income on Coffee.
WK	Other expenses	0.00	20.00	20.00	
WK	<b>Total Expenditure</b>	<b>1,975.73</b>	<b>3,370.00</b>	<b>1,394.27</b>	
WK	<b>Total Surplus/(Deficit)</b>	<b>(531.27)</b>	<b>1,630.00</b>	<b>(2,161.27)</b>	2-2.5k has been achieved previously
	check sums from TL	(531.27)	1,630.00	(2,161.27)	
	Difference (should be zero)	0.00	0.00	0.00	
3	Cygnnet	Projected outturn	Budget	Variance	
Cygnnet	Cygnnet Theatre 13th May	£	£	£	
Cygnnet	Income				
Cygnnet	Ticket sales	168.00	0.00	168.00	Ticket sales - 30 - 26@£10, 4@£5 = £280. EFC income 60%
Cygnnet	<b>Total Income</b>	<b>168.00</b>	<b>0.00</b>	<b>168.00</b>	
Cygnnet	Expenses				
Cygnnet	Conductor	250.00	0.00	(250.00)	
Cygnnet	PRS	18.00	0.00	(18.00)	
Cygnnet	<b>Total Expenditure</b>	<b>268.00</b>	<b>0.00</b>	<b>(268.00)</b>	
Cygnnet	<b>Total Surplus/(Deficit)</b>	<b>(100.00)</b>	<b>0.00</b>	<b>(100.00)</b>	
	check sums from TL	(100.00)	0.00	(100.00)	
	Difference (should be zero)	0.00	0.00	0.00	
6	Israel in Egypt	Projected outturn	Budget	Variance	
ISRAEL	The Mint - 25th June	£	£	£	
ISRAEL	Income				
ISRAEL	Ticket sales	3,369.00	9,600.00	(6,231.00)	149 ticket sales - including 3 comps, 119@£24 and 27@£19 - Gross income £3,369 and just slightly ahead of our expectations.
ISRAEL	Programme sales	142.00	0.00	142.00	71 programme sales bringing in £142 - again higher than we expected.
ISRAEL	Programme advertising	290.00	0.00	290.00	4 advertisers
ISRAEL	Music hire received	166.08	0.00	166.08	SC 29.01.22 - Apportionment of total music hire received - this may change as member numbers change
ISRAEL	Sponsorship	2,100.00	0.00	2,100.00	£1500 pending from BTF, £500 received from Patricia Lane Stanley ( CL) £100 received from G&M Ward ( LR)
ISRAEL	<b>Total Income</b>	<b>6,067.08</b>	<b>9,600.00</b>	<b>(3,532.92)</b>	
ISRAEL	Expenses				
ISRAEL	Venue	645.00	3,400.00	2,755.00	
ISRAEL	Conductor	893.68	760.00	(133.68)	
ISRAEL	Soloists	623.10	1,800.00	1,176.90	
ISRAEL	Orchestra / ensemble	5,350.00	5,000.00	(350.00)	
ISRAEL	Organist / pianist	0.00	600.00	600.00	
ISRAEL	Music hire	243.20	200.00	(43.20)	
ISRAEL	PRS	52.00	50.00	(2.00)	
ISRAEL	Publicity	634.09	550.00	(84.09)	Including Devon Life Advertisement
ISRAEL	Programmes	226.50	500.00	273.50	
ISRAEL	Bouquets & performers gifts	34.50	0.00	(34.50)	
ISRAEL	Ticket commission	209.37	672.00	462.63	
ISRAEL	<b>Total Expenditure</b>	<b>8,911.44</b>	<b>13,532.00</b>	<b>4,620.56</b>	
ISRAEL	<b>Total Surplus/(Deficit)</b>	<b>(2,844.36)</b>	<b>(3,932.00)</b>	<b>1,087.64</b>	
	check sums from TL	(2,844.36)	(3,932.00)	1,087.64	
	Difference (should be zero)	0.00	0.00	0.00	
3	Wedding	Projected outturn	Budget	Variance	
Wedding	Wedding 23rd July	£	£	£	
Wedding	Income				
Wedding	Performance fee	1,000.00	0.00	1,000.00	
Wedding	<b>Total Income</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	
Wedding	Expenses				
Wedding	Other expenses	0.00	0.00	0.00	
Wedding	Accompanist	64.00	0.00	(64.00)	Peter rehearsal
Wedding	Conductor	171.18	0.00	(171.18)	Andrea rehearsal and travel
Wedding	<b>Total Expenditure</b>	<b>235.18</b>	<b>0.00</b>	<b>(235.18)</b>	
Wedding	<b>Total Surplus/(Deficit)</b>	<b>764.82</b>	<b>0.00</b>	<b>764.82</b>	
	check sums from TL	764.82	0.00	764.82	
	Difference (should be zero)	0.00	0.00	0.00	

	2021/2022	Projected Outturn £	Budget £	Variance £	Comments
7	General	Projected	Budget	Variance	
GEN	Income	£	£	£	
GEN	Subscriptions	12,538.64	10,725.00	1,813.64	
GEN	Donations	400.00	0.00	400.00	R Beetham
GEN	Fundraising (net)	540.91	0.00	540.91	
GEN	Friends	434.00	110.00	324.00	
GEN	Patrons	1,398.00	600.00	798.00	
GEN	Gift Aid	2,671.81	2,038.00	633.81	21%
GEN	Music score loan	239.02	0.00	239.02	
GEN	Music stock adjustment	(27.54)	0.00	(27.54)	
GEN	Affiliate income	1,135.58	0.00	1,135.58	
GEN	Bank interest	17.77	0.00	17.77	
GEN	<b>Total Income</b>	<b>19,348.19</b>	<b>13,473.00</b>	<b>5,875.19</b>	
GEN	Expenses				
GEN	Conductor	8,799.17	10,865.00	2,065.83	
GEN	Accompanist	2,055.20	2,592.00	536.80	
GEN	Rehearsal venue	3,296.72	4,900.00	1,603.28	
GEN	Insurance & Making Music subscription	625.20	650.00	24.80	
GEN	Postage & Stationery etc	60.72	220.00	159.28	
GEN	Publicity - Design	0.00	350.00	350.00	
GEN	Publicity - Printing	0.00	210.00	210.00	
GEN	Publicity - General	50.00	50.00	0.00	
GEN	Choir development	60.00	0.00	(60.00)	
GEN	Technology costs	670.50	700.00	29.50	
GEN	Bank Charges	94.50	96.00	1.50	
GEN	Storage costs	541.28	531.00	(10.28)	
GEN	Other expenses	228.65	200.00	(28.65)	
GEN	<b>Total Expenditure</b>	<b>16,481.94</b>	<b>21,364.00</b>	<b>4,882.06</b>	
GEN	<b>Total Surplus/(Deficit)</b>	<b>2,866.25</b>	<b>(7,891.00)</b>	<b>10,757.25</b>	
	check sums from TL	2,866.25	(7,891.00)	10,757.25	
	Difference (should be zero)	0.00	0.00	0.00	
	<b>TOTAL INCOME 2021/22</b>	<b>36,468.99</b>	<b>35,773.00</b>	<b>695.99</b>	
	<b>TOTAL EXPENDITURE 2021/22</b>	<b>36,651.72</b>	<b>44,897.00</b>	<b>8,245.28</b>	
	<b>PRIOR YEAR ADJUSTMENTS NET</b>	<b>118.50</b>	<b>0.00</b>	<b>118.50</b>	
	<b>TOTAL SURPLUS/(DEFICIT) 2021/22</b>	<b>(64.23)</b>	<b>(9,124.00)</b>	<b>9,059.77</b>	
	check totals from TL	(64.23)	(9,124.00)	9,059.77	
	Difference (should be zero)	0.00	0.00	0.00	If this line is showing error check all filters cleared on Transactions I&E worksheet
	Unrestricted Funds as at 01/09/21	28,943.31		25,538.49	Last reported to Committee 12.06.22
	Surplus/(Deficit) 21/22	(64.23)		3,340.59	Difference
	Unrestricted Funds Fund as at 31/08/21	28,879.08	ok		
	Unrestricted Funds should be at least £20k				
	<b>Summary Accrued Accounts 21/22</b>				
	Budget area	Projected Outturn Surplus / (Deficit)	Budgeted	Variance	
		£	£	£	
	Prior Year Transactions Adjustments	118.50	0.00	118.50	
	Army Benevolent Fund Concert	(26.84)	(41.00)	14.16	
	On This Shining Night	1,280.43	1,105.00	175.43	
	Millbrook	(45.00)	0.00	(45.00)	
	Tis Nature's Voice	(1,546.76)	5.00	(1,551.76)	
	Workshop	(531.27)	1,630.00	(2,161.27)	
	Cygnat	(100.00)	0.00	(100.00)	
	Israel in Egypt	(2,844.36)	(3,932.00)	1,087.64	
	Wedding	764.82	0.00	764.82	
	General	2,866.25	(7,891.00)	10,757.25	

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**A. Reference and Administration Details**

The Exeter Festival Chorus is a registered Charity, No 1040565, and is governed by its Constitution. The address of the Secretary is Leigh Town, Loxbeare, Tiverton, EX16 8BZ.

The following were members of the Committee and Trustees of the Charity for the year 2021-22:

Jillian Nickels (Chair)  
Nigel Crane (Vice Chair, Friends & Patrons)  
Nike Hariades (Membership Secretary)  
Charlie Lane (Artistic Planning)  
Louise Roberts (Concert Secretary)  
Sue Connolly (Treasurer to Jan 22)  
Kate Holt (Treasurer from Jan 22)  
Judith Drury (Committee Member)

Liz Carrey (joined as secretary from Sept 23 )

The Musical Director, Andrea Brown, is an ex officio member of the Committee but not a Trustee.

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ; HSBC, 9 St Thomas Centre, Cowick Street, Exeter, EX4 1DD

Independent Examiner: Nicholas Kellagher, Rest Harrow, Green Lane, Exton, EX3 0PW

**B. Structure, Governance and Management**

Copies of the Chorus's Constitution are available from the Honorary Secretary on request. See Section C below for extract concerning the objectives of the Chorus.

Every member of the Chorus's Committee is a Trustee of the Charity and is elected at the Annual General Meeting. The Committee meets between six and eight times each year and the Annual General Meeting is held each January.

The Constitution requires that the Committee should comprise no fewer than eight members of the Chorus. There are currently nine members on the Committee, however, the Committee would always welcome new members who may wish to contribute to the Chorus through Committee work.

## EXETER FESTIVAL CHORUS

## EXETER FESTIVAL CHORUS

Review of major risks *(to be reviewed by Chair)*

Risk	Mitigating Actions
1. Loss of Musical director	Seek a replacement as soon as possible
2. Cancellation of concert	Covered by an abandonment clause in insurance policy
3. Financial Loss	Reserves policy in place

### **C. Objectives and Activities**

The objectives of the Chorus, as set out in the Constitution, are as follows:

“To promote, improve, develop and maintain public education in and appreciation of choral music in all its aspects by the presentation of public choral concerts and by such other ways as the Chorus may from time to time decide.”

### **D. Achievements and Performance**

EFC began the 2021 – 2022 season with Andrea Brown, our new Music Director for EFC. We held our first rehearsals at Southernhay United Reformed Church with many Covid measures still in place with regard to social distancing and mask wearing.

We were asked by ABF ‘The Soldier’s Charity’ to take part in a joint choral venture with St David’s Singers. Their director Mark Perry conducted the concert in Exeter Cathedral on Saturday 9<sup>th</sup> October 2021. This was EFC’s first ‘live’ concert since Christmas 2019 and was very well received. This fund-raising concert, in celebration of the Armed Forces contribution to the national Covid efforts, also instigated a developing working link between EFC and St David’s Singers.

Our Christmas Concert ‘On This Shining Night’, on Saturday 11<sup>th</sup> December, also took place in Southernhay. Nigel Perrin was invited as guest of honour and Val Arndt addressed Nigel in a welcome speech on behalf of the choir. There were many opportunities for soloists from within the choir and ‘Stars’ by Ēriks Ešvalds, which entailed dimmed lights, and six water-tuned glasses played by singers, marked a first for EFC. Peter Adcock provided both accompaniment and a solo performance. Bob Chilcott’s ‘The Twelve Days of Christmas’ was the final piece of the varied programme and the encore – ‘Have Yourself a Merry Little Christmas’ – sung from memory, made us feel that EFC were truly back in the performance mode that we had missed so much.

Our Spring concert ‘Tis Nature's Voice’ on Saturday 2 April 2022 at St Michael and All Angels Church, engaged us in a further

## EXETER FESTIVAL CHORUS

collaboration with performers from the Cygnet Theatre. We had members of the choir who contracted Covid, but though our resilience was tested, we were able to rise to the challenges we faced. Our soloists for the Purcell were Matthew Cann and Jonny Titchin and instrumentalists from Divertimento performed with us, including the premiere of the contemporary work 'Living Tree Re-born' by local composer and former EFC singer, Peter Nickol. The charity supported from this concert was Devon Wildlife Trust.

In the Spring term, EFC were asked to perform at Millbrook Retirement Village. This would have been a new venture for us, with a smaller group from EFC under Peter Adcock's direction. Unfortunately, the levels of Covid necessitated a late cancellation but the experience gave us a new impetus for the EFC's 'Hire the Choir' option on the website.

Our annual EFC workshop for Handel's 'Israel in Egypt' had a different venue, term date and reduced venue capacity than usual, necessary to allay concerns around levels of Covid at that time. Although the workshop was well received and helped to promote the summer concert to audience and new EFC singers who joined us, levels of attendance fell short of our January workshops in previous years.

On Friday May 13th at 7.30pm, a chamber group of 16 singers from EFC performed a concert for the Cygnet Theatre Dream Festival, under the direction of Peter Adcock. This further cemented our partnership with Cygnet Theatre and a small social was held afterwards.

Our final concert of the 2021-22 season was Handel's 'Israel in Egypt' on Saturday 25 June 2022 at The Mint Methodist Church, Exeter. The choir was joined by young soloists from the Royal Welsh College of Music and Drama Cardiff – Matthew Bawden, Molly Beere and Sophie Williams – and Devon Baroque Orchestra. EFC raised over £300 for the Diocese of Exeter Ukraine Appeal at the end of the evening. This dramatic work allowed EFC to showcase their range of vocal dexterity and indeed, triumphantly concluded our first year under Andrea Brown.

EFC's new leadership with Andrea as our Music Director, generated reviews full of praise for our choir: "...a sparkle in their eyes and joy in their voices..." praising EFC's abilities to sing "...a demanding programme of highly varied styles and textures" as well as marking "Andrea's ... ability to draw out a fine array of colours alongside precision and vivacity" Andrea's conducting is proving to be "inspiring" – as members of our choir well know.

The EFC committee this year have largely had new roles and indeed, new committee members have taken over other vital tasks. In her first year in the role, our treasurer, Kate Holt has helped the choir's committee navigate through fresh starts, our resumption of live singing, planning for

alternative scenarios and adapting constraints by thorough financial planning. The result at the end of the financial year showed a small deficit of £64 leaving our accumulated fund holding at £28,879

Exeter Festival Chorus is continuing to draw upon well-known and new repertoire, sharing in EFC's love of singing as we perform in our 30<sup>th</sup> anniversary concert season.

Jillian Nickels      EFC Chair

## **E. PUBLIC BENEFIT**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

## **F. Financial Review**

This year brings a small deficit of £64 which is an excellent result considering the external environment in which we're operating, emerging from the Covid pandemic and the current pressures on cost of living.

General operating income and costs are largely in good shape:

- General income came in £5.9k higher than budgeted.
- Membership income rallied after the uncertainties in 2020/21. It grew significantly year on year by £3.5k and exceeded our budget expectations by £1.8k.
- Gift Aid income was £633 higher than budgeted.
- We benefited from £1.1k worth of unbudgeted income from affiliate marketing activity.
- Income from donations, fundraising, friends & patrons also exceeded budget and we are grateful for the contributions made by all our friends & patrons to support what we do. Sincere thanks to Ros Beetham for her donation to the chorus and to Kath Logan and Kate Kelly who reinstated coffee and raffle fundraising activities generating £541.
- General costs came in £4.9k lower than budgeted. £2k savings were made in conductor's fees due to some unavoidable absence and because we budgeted for whole choir re-auditions which didn't go ahead. These costs will fall in to 22/23. Rehearsal venue costs were also lower as we capitalised on the cheaper rates available at Maynard school. General publicity and marketing budgets were also not spent in this year as the committee chose not to create a concert season brochure following the uncertainty during the Covid pandemic.

## EXETER FESTIVAL CHORUS

- Two concerts/ activities generated positive income in 21/22 - our Christmas concert On Shining Night generating £1.3k and the Wedding at Sampford-Courtenay £765
- All other concerts made losses:
  - o The Spring Concert Tis Nature's Voice. Whilst overall income for this concert was higher than we anticipated due to unplanned sponsorship income and the allocation of music hire income, ticket sales fell short of our expectations and the total costs exceeded budget by £1.7k due to the costs of instrumentalists and musichire/purchase.
  - o The Workshop, normally a reliable income generator, made a loss this year of £531. This was due to the low level of ticket sales of £1.2k which fell well short of budget. The committee have reviewed this and will address the workshop's branding and marketing, timing, ticket prices and the choice of work performed for future events like these. These changes are already in plan for 22/23.
  - o Our Summer concert - Handel's Israel in Egypt - made a £2.8k loss which was £1k better than budget. This was originally planned to be a Cathedral concert so whilst ticket income was lower than budgeted, venue cost was also much lower. We were grateful for the support of 3 sponsors - the Bryan Foster Trust, Patricia Lane-Stanley and G&M Ward who collectively contributed £2.1k to this concert along with several local businesses who advertised in our programme.

We are ever grateful for the ongoing support of our generous Friends, Patrons and the Bryan Foster Charitable Trust. Their total contribution this year was £4.8k noting that £1.5k of this was carried forward from 19/20.

The Choir's cash balances as at 31<sup>st</sup> August 2022 stand at £28,348



# EXETER FESTIVAL CHORUS

## G. Financial Statements

**Exeter Festival Chorus Accounts 2021-2022**  
**Statement of Financial Activities**  
**Year Ending 31st August 2022**

<b>Financial activities</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Concert income - tickets, programmes etc	11,716	0
Member subscriptions	12,539	9,042
Sponsorship, friends, patrons and other donations	6,132	778
Fundraising	615	80
Gift Aid	2,672	1,737
Affiliate income	1,061	0
Bank Interest	18	3
Other income	239	0
<b>Total incoming resources</b>	<b>34,992</b>	<b>11,640</b>
<b>Resources expended</b>		
Concert costs - performers	12,328	805
Concert costs - venue, music, publicity, staging etc	6,282	298
Masterclasses	0	1,335
MD recruitment	0	1,016
Rehearsal costs	14,109	4,258
Insurance & Making Music subscription	625	407
Postage, stationery & other general costs	1,522	1,263
Other expenses	95	357
Bank Charges	95	84
<b>Total resources expended</b>	<b>35,056</b>	<b>9,823</b>
<b>Total Surplus / (Deficit)</b>	<b>(64)</b>	<b>1,817</b>

# EXETER FESTIVAL CHORUS

## **Exeter Festival Chorus Accounts 2021-2022**

### **Balance Sheet as at 31st August 2022**

<b>Balance Sheet</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<i>Debtors &amp; payments in advance</i>	145	0
<i>Stock</i>	1,026	1,054
<i>Cash at Bank</i>	28,348	33,141
<b>Total current assets</b>	<b>29,519</b>	<b>34,195</b>
<b>Less</b>		
<i>Creditors &amp; receipts in advance</i>	640	5,252
<b>Net Assets</b>	<b>28,879</b>	<b>28,943</b>
<b>Funds of the charity</b>		
<i>Unrestricted funds</i>	28,879	28,943
<b>Total funds</b>	<b>28,879</b>	<b>28,943</b>

Signed :



Name: Jill Nickels - Chair of trustees on behalf of the trustees

Approved by the trustees on 22/11/2022

## EXETER FESTIVAL CHORUS

### H. Statement of Cashflow

Exeter Festival Chorus has no investing or financing activities

<b>Exeter Festival Chorus Accounts 2021-2022</b>		
<b>Cashflow worksheet</b>		
	<b>2021/22</b>	<b>2020/22</b>
	<b>£</b>	<b>£</b>
<i>Net income/(expenditure) for the reporting period</i>	<i>(64.00)</i>	<i>1,816.00</i>
<i>(Increase)/decrease in stocks</i>	<i>28.00</i>	<i>75.00</i>
<i>(Increase)/decrease in debtors</i>	<i>(145.00)</i>	<i>2,126.00</i>
<i>Increase/(decrease) in creditors</i>	<i>(4,612.00)</i>	<i>(76.00)</i>
<i>Net cash provided by (used in) operating activities</i>	<i>(4,793.00)</i>	<i>3,941.00</i>

## **I. Notes to the Financial Statements**

### **1. Basis of accounting**

The financial statements have been prepared on an accruals basis in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from January 2015.

### **2. Accounting Policies**

**Reserves** - To achieve its objectives the Chorus needs to promote concerts, programmed up to two years in advance, which could result in financial deficits as a result of receipts failing to meet costs. The Trustees consider that the reserves at each year-end should be at least £20,000. Should this level of reserves not be achieved, the Trustees will arrange future concert programmes with the aim of returning to the required level of reserves.

**Incoming Resources** - All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is entitled to the income, its receipt is sufficiently certain and the amounts can be quantified with reasonable accuracy.

**Resources Expended** - All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Stock** - Stock has been calculated at the lower of cost or net realisable value based on prices of music taken from music retailers' websites offset by potential costs of sale with new music being recorded at cost. These stocks are not for resale or distribution but are a library of music held to be used in future performances.

### 3. Trustees Expenses and Related Party Transactions

The Trustees receive no emoluments and any expense claims must be made within the terms of the Charity's Trustee Expenses Policy.

There have been no related party transactions in 2021/22.

<b>Nature of Expense</b>	<b>2021/22 £</b>	<b>2020/21 £</b>
Website / Soundcloud costs	595	693
Bouquets / gifts for soloists	52	195
Music purchase		39
Event prizes		16
Course registration fee		15
Printing	807	0
Marketing - Trusts database	95	
Staging / venue	26	0
Travel and Subsistence	94	
<b>Total amount paid</b>	<b>1669</b>	<b>958</b>
Number of Trustees paid expenses	7	10

#### 4. Analysis of Debtors

All debtors fall due within one year

	<b>2021/2 2 £</b>	<b>2020/2 1 £</b>
Trade debtors	21	0
Prepayments	124	0
<b>Total debtors</b>	<b>145</b>	<b>0</b>

*There were no debtors or prepayments in 20/21 as there were no concerts. 21/22 Trade debtors were late payment of an invoice for programme advertising and affiliate referral income relating to August. Prepayments related to music hire for the Kenton concert in 22/23.*

#### 5. Analysis of Creditors

All creditors fall due within one year

	<b>2021/2 2 £</b>	<b>2020/ 21 £</b>
Trade creditors	640	204
Deferred income		5,048
<b>Total creditors</b>	<b>640</b>	<b>5,252</b>

*We had no deferred income in 21/22 with no member subscriptions received in advance. Trade creditors relate to PRS payments due to be paid in 22/23 for 21/22 concerts, a late invoice payable for music hire for our summer concert and an invoice expected from Andrea Brown relating to an August Committee meeting. Deferred income in 20/21 relates to member subscriptions received in advance for the 21/22 season.*

**Independent Examiner's Report to the Trustees and members of Exeter Festival Chorus (Charity no: 1040565)**

I report on the accounts of the Chorus for the year ended 31.08.2022

**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; 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 Commissioners. 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:

a) 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; and

## EXETER FESTIVAL CHORUS

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed :**

**Date :**

**See appendix 1**

Name JNB Kellagher FCA

Address. Rest Harrow, Green Lane, Exton, Devon EX3 0PW

### **Declaration**

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees:

**Signatures:**

A handwritten signature in blue ink that reads "Jillian Nickels." The signature is written in a cursive style with a period at the end.

**Full names:** Jillian Mary Nickels

**Positions:** Exeter Festival Chorus Chair

**Date:** 25<sup>th</sup> November 2022



## EXETER FESTIVAL CHORUS

### APPENDIX 1

EXETER FESTIVAL CHORUS

**Independent Examiner's Report to the Trustees and members of Exeter Festival Chorus (Charity no: 1040565)**

I report on the accounts of the Chorus for the year ended 31.08.2022

**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; 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 Commissioners. 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.

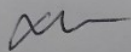
**Independent examiner's statement:**

In connection with my examination, no matter has come to my attention:

a) 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; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed :**  **Date :** 26 November 2022

Name JNB Kellagher FCA

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