

CITY OF BIRMINGHAM CHOIR

England & Wales · Charity number 1049684

Details

Status Registered

Legal form Charitable company

Company number [02081252](#)

Registered 1995-10-06

Register [View on the Charity Commission register](#)

Contact

Address 76 Weelsby Road
Grimsby
DN32 0PS

Phone 01472 877579

Email info@citychoir.org.uk

Website www.citychoir.org.uk

Activities

Objects: TO PROMOTE IMPROVE AND MAINTAIN PUBLIC EDUCATION IN AND APPRECIATION OF THE ART AND SCIENCE OF MUSIC IN ALL ASPECTS BY PRESENTATION OF CONCERTS AND RECITALS AND BY SUCH OTHER WAYS AS THE CHOIR THROUGH ITS COMMITTEE SHALL DETERMINE FROM TIME TO TIME.

Activities: Study, promotion and performance of choral music

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Birmingham City
- Gloucestershire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£72,429	£79,555	-	-
2024-06-30	£62,055	£88,483	-	-
2023-06-30	£86,903	£138,130	-	-
2022-06-30	£81,944	£87,352	-	-
2021-06-30	£141,637	£31,953	-	-

Trustees

Name	Role	Appointed
Anthony David Pannell		2012-10-23
JILL TAYLOR		2016-01-01
Lucy Mair		2024-10-15
Michael Toolan		2026-03-09
PATRICIA BOWDEN		
Stella Winifred Thebridge		2020-10-28
Teresa Anne Siggins		2018-10-03
Tim Low		2024-10-15

CITY OF BIRMINGHAM CHOIR

England & Wales - Charity number 1049684

Accounts

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 JUNE 2025

Company number: 02081252

Charity number: 1049684

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COMPANIES HOUSE

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2025

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2025.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	40 Bull Street Birmingham B4 6AF

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
T.Low (appointed 15 October 2024)
L.Mair (appointed 15 October 2024)
A.D.Pannell
T.Siggins
J.Taylor
S.Thebridge
M.Toolan (resigned 15 October 2024)
S.J.Ward (resigned 15 October 2024)
H.Carslake (Trustee only) (resigned 15 October 2024)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2025

Independent Examiner

Sally-Ann Reeves FCCA
Broadway
Worcestershire

Bankers

Natwest
Grand Central,
Birmingham (D) Branch
Unit 24, Grand Central Ground Floor
Stephenson Place
Birmingham
B2 4BF

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. Also, the choir's experience is that audience numbers have failed to return to pre-pandemic levels, with the associated impact on revenue from ticket sales. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2025

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

The first concert of the year, in November, was a Raymond Gubbay Spectacular Classics in Birmingham's Symphony Hall. Later that month was a concert at the Bradshaw Hall in the Royal Birmingham Conservatoire, a new venue for the Choir. There was a mix of old and new with Mozart's Mass in C minor, written in 1783, coupled with the Da Vinci Requiem by Cecilia McDowall, written in 2019. The choir was joined by the Westminster Chamber Orchestra on this occasion. December saw the annual performance of Messiah in Symphony Hall with the City of Birmingham Symphony Orchestra as well as a carol concert in the church of St Martin in the Bull Ring.

March saw another first for the choir with a "Come and Sing" day led by Jonathan Willcocks, which included the John Rutter Requiem and Jonathan Willcocks' own Sing Africa. In May, as part of the choir's commitment to take singing out into the community, the choir's musical director, Adrian Lucas, together with a group of choir members led an "in schools day" at primary schools in central Birmingham and Smethwick to introduce children to the joys of singing.

The final concert of the year, in June, was in the Elgar Hall at Birmingham University and was titled "From the Sublime to the Ridiculous". It included a selection of traditional madrigals interspersed with Elgar piano duets, followed by Music to Hear by George Shearing, The Birthday Madrigals by John Rutter, and concluding with Nonsense by Richard Rodney Bennett.

Financial Review

Net expenditure for the year was £7,126. The choir's charitable activities produced a deficit of £10,325. Fund Raising and Donations totalled £2,069. There was no legacy income during the year.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. The coming year will include a November concert programme of Finzi's Intimations of Immortality and Michael Hurd's This Day to Man, with the annual Messiah in December. In April the choir will sing at a Sunday morning and an afternoon service at Liverpool Metropolitan Cathedral and the final concert will be at Tewkesbury Abbey in June.

Principal Funding Sources

Sales of tickets for the choir's concerts were the primary source of funds for the year.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2025

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds the Board also intends to explore options for the use of additional longer term cash based investment

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy historically is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income. The exceptional legacies received coinciding with the choir's centenary celebrations has enabled these funds to be used to some extent to finance activities that would otherwise have proved to be too costly. The current general reserve of £203,314 (2024: £209,940) is considered to be adequate, but the Board continues to act to try to minimise any erosion.

The designated reserve of £8,840 (2024: £9,340) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage.

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual 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 directors 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 period. In preparing those financial statements, the directors 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

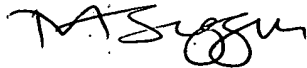
Year ended 30 June 2025

Directors' responsibilities (continued)

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 18 February 2026.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Broadway
Worcestershire

18 February 2026

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2025

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2025 Total Funds £	2024 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	2,069	2,069	1,529
Legacies		-	-	0	0	2,058
<i>Investments</i>						
Investment income - interest		-	-	1,130	1,130	1,244
Charitable activities	3	-	-	69,230	69,230	57,224
Total		<u>-</u>	<u>-</u>	<u>72,429</u>	<u>72,429</u>	<u>62,055</u>
Resources expended						
Expenditure on:						
Charitable activities		-	500	79,055	79,555	88,483
Total	4	<u>-</u>	<u>500</u>	<u>79,055</u>	<u>79,555</u>	<u>88,483</u>
Net movement in funds being net income/(expenditure) for the year		-	(500)	(6,626)	(7,126)	(26,428)
Reconciliation of funds						
Fund balances at the beginning of the year		-	9,340	209,940	219,280	245,708
Fund balances at the end of the year		<u>-</u>	<u>8,840</u>	<u>203,314</u>	<u>212,154</u>	<u>219,280</u>

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	6	5,489		5,807	
Cash at bank and in hand		211,091		214,874	
		<u>216,580</u>		<u>220,681</u>	
Creditors: amounts falling due within one year	7	<u>(4,426)</u>		<u>(1,401)</u>	
Net current assets			<u>212,154</u>		<u>219,280</u>
Total assets less current liabilities			<u>212,154</u>		<u>219,280</u>
Unrestricted funds:					
General	9		203,314		209,940
Designated	9		8,840		9,340
			<u>212,154</u>		<u>219,280</u>
Restricted funds	8		-		-
Total funds			<u>212,154</u>		<u>219,280</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

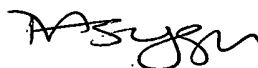
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2024 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 18 February 2026 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2	Net (outgoing)/incoming resources	2025	2024
		£	£
	These are stated after charging the following:		
	Independent Examiner's remuneration	550	550
		550	550
3	Analysis of income	2025	2024
		£	£
	Income from charitable activities		
	Ticket sales and fees earned	43,559	32,096
	Membership subscriptions	19,917	18,976
	Christmas Treats CD Sales	85	75
	Gift aid refunds	5,239	5,457
	Associates	430	620
		69,230	57,224
		69,230	57,224

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

4 Analysis of expenditure	Performance	Governance	2025 Total £	2024 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	56,077		56,077	63,198
Marketing	1,832		1,832	2,468
Conductors' fees	8,490		8,490	8,703
Accompanist fees	3,784		3,784	4,179
Rehearsal room	6,749		6,749	6,580
Printing and stationery	0		0	285
Costumes	(159)		(159)	(135)
Music and folders	275		275	1,252
Support costs allocated to activities:				
Insurance	289		289	283
Legal and professional		550	550	550
Miscellaneous	1,668		1,668	1,120
	<u>79,005</u>	<u>550</u>	<u>79,555</u>	<u>88,483</u>

5 Staff costs

The charity has no employees for the periods 2025 or 2024 other than Trustees, who did not receive any remuneration (2024 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2025 £	2024 £
Gift aid reclaimable	5,239	4,952
Legacies	-	-
Debtors control account	250	855
	<u>5,489</u>	<u>5,807</u>
9 Creditors: amounts due within one year	2025 £	2024 £
Sundry creditors	4,426	1,401
	<u>4,426</u>	<u>1,401</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

10 Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2024 £	Income £	Expenditure £	Balances at 30 June 2025 £
Restricted funds	-	-	-	-

The restricted funds were attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11 Unrestricted funds

	Balances at 1 July 2024 £	Income £	Expenditure £	Balances at 30 June 2025 £
General funds	209,940	72,429	79,055	203,314
Designated funds	9,340	-	500	8,840
	<u>219,280</u>	<u>72,429</u>	<u>79,555</u>	<u>212,154</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	85,062	-	85,062
Other cash at bank and in hand	126,029	-	126,029
Net debtors and creditors	1,063	-	1,063
	<u>212,154</u>	<u>-</u>	<u>212,154</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
Restricted funds	-	-	-	-

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
General funds	236,158	62,055	88,273	209,940
Designated funds	9,550	-	210	9,340
	<u>245,708</u>	<u>62,055</u>	<u>88,483</u>	<u>219,280</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	83,950	-	83,950
Other cash at bank and in hand	130,924	-	130,924
Net debtors and creditors	4,406	-	4,406
	<u>219,280</u>	<u>-</u>	<u>219,280</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity of which Hugh Carslake was a trustee.

CITY OF BIRMINGHAM CHOIR

England & Wales - Charity number 1049684

Accounts

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 JUNE 2024

Company number: 02081252

Charity number: 1049684

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COMPANIES HOUSE

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2024.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	33 Blackthorn Close Bournville Birmingham B30 1SB

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
T.Low (appointed 15 October 2024)
L.Mair (appointed 15 October 2024)
A.A.Maciver (resigned 26 January 2024)
A.D.Pannell
T.Siggins
J.Taylor
S.Thebridge
M.Toolan (resigned 15 October 2024)
S.J.Ward (resigned 15 October 2024)
H.Carslake (Trustee only) (resigned 15 October 2024)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024

Independent Examiner

Sally-Ann Reeves FCCA
Broadway
Worcestershire

Bankers

Natwest
Edgbaston Branch
30a Harborne Road
Birmingham
B15 3AA

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. Also, the choir's experience is that audience numbers have failed to return to pre-pandemic levels, with the associated impact on revenue from ticket sales. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

The first concert of the year, in November, saw the choir perform for the first time at the Ruddock Performing Arts Centre at King Edward's School in Edgbaston with the Westminster Chamber Orchestra. The main item was the Beethoven Mass in C and there were two short orchestral pieces, Shepherd's Calendar by Hurd, and Banks of Green Willow by Butterworth. In December was the traditional performance of Handel's Messiah, with the CBSO, in Birmingham's Symphony Hall.

March took the choir to another "first time" venue at Lichfield Cathedral with a performance of Bach's Cantata No. 12 and Haydn's Stabat Mater accompanied by the period instruments of the Musical and Amicable Society.

The final concert of the year was in June at Tewkesbury Abbey. Titled "French Romantics" the performance included the Vierge Messe Solenne, Tu Es Petrus by Villetta and De Profundis by Dupre, all pieces for choir and organ. The organist for this was David Briggs.

Financial Review

Net expenditure for the year was £26,428. The choir's charitable activities produced a deficit of £31,259. Fund Raising, Donations and Legacies, which included a final payment in respect of a legacy from a former member, totalled £3,587.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. The coming year will include another "new venue" performance at Bradshaw Hall at the Royal Birmingham Conservatoire where the works will be the Mozart Mass in C Minor and the McDowall Da Vinci Requiem. Symphony Hall performances will be a Raymond Gubbay Spectacular Classics and the traditional Messiah. There will be a carol concert in the church of St Martin in the Bull Ring. In 2025 there will be a "Come and Sing" day and a concert in the Elgar Hall at Birmingham University.

Principal Funding Sources

Sales of tickets for the choir's concerts were the primary source of funds for the year.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT

Year ended 30 June 2024

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds the Board also intends to explore options for the use of additional longer term cash based investment

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy historically is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income. The exceptional legacies received coinciding with the choir's centenary celebrations has enabled these funds to be used to some extent to finance activities that would otherwise have proved to be too costly. The current general reserve of £209,940 (2023: £236,158) is considered to be adequate, but the Board continues to act to try to minimise any erosion.

The designated reserve of £9,340 (2023: £9,550) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage.

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual 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 directors 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 period. In preparing those financial statements, the directors 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT


Year ended 30 June 2024

Directors' responsibilities (continued)

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 5 March 2025.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30-June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Broadway
Worcestershire

5 March 2025

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2024

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2024 Total Funds £	2023 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,529	1,529	1,235
Legacies		-	-	2,058	2,058	13,500
<i>Investments</i>						
Investment income - interest		-	-	1,244	1,244	570
Charitable activities	3	-	-	57,224	57,224	71,598
Total		<u>-</u>	<u>-</u>	<u>62,055</u>	<u>62,055</u>	<u>86,903</u>
Resources expended						
Expenditure on:						
Charitable activities		-	210	88,273	88,483	138,130
Total	4	<u>-</u>	<u>210</u>	<u>88,273</u>	<u>88,483</u>	<u>138,130</u>
Net movement in funds being net income/(expenditure) for the year		-	(210)	(26,218)	(26,428)	(51,227)
Reconciliation of funds						
Fund balances at the beginning of the year		-	9,550	236,158	245,708	296,935
Fund balances at the end of the year		<u>-</u>	<u>9,340</u>	<u>209,940</u>	<u>219,280</u>	<u>245,708</u>

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	6	5,807		5,136	
Cash at bank and in hand		214,874		241,425	
		<u>220,681</u>		<u>246,561</u>	
Creditors: amounts falling due within one year	7	<u>(1,401)</u>		<u>(853)</u>	
Net current assets			<u>219,280</u>		<u>245,708</u>
Total assets less current liabilities			<u>219,280</u>		<u>245,708</u>
Unrestricted funds:					
General	9		209,940		236,158
Designated	9		9,340		9,550
			<u>219,280</u>		<u>245,708</u>
Restricted funds	8		<u>-</u>		<u>-</u>
Total funds			<u>219,280</u>		<u>245,708</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

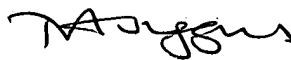
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2024 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 5 March 2025 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Net (outgoing)/incoming resources

	2024	2023
	£	£

These are stated after charging the following:

Independent Examiner's remuneration	550	550
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	550	550
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3 Analysis of income

	2024	2023
	£	£

Income from charitable activities

Ticket sales and fees earned	32,096	49,282
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	18,976	17,262
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Membership subscriptions	75	94
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	5,457	4,000
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Christmas Treats CD Sales	620	960
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Gift aid refunds		
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Associates		
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	57,224	71,598
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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024.

4 Analysis of expenditure	Performance	Governance	2024 Total £	2023 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	63,198		63,198	113,531
Marketing	2,468		2,468	2,646
Conductors' fees	8,703		8,703	8,718
Accompanist fees	4,179		4,179	4,244
Rehearsal room	6,580		6,580	6,185
Printing and stationery	285		285	35
Costumes	(135)		(135)	215
Music and folders	1,252		1,252	516
Support costs allocated to activities:				
Insurance	283		283	269
Legal and professional		550	550	550
Miscellaneous	1,120		1,120	1,221
	87,933	550	88,483	138,130

5 Staff costs

The charity has no employees for the periods 2024 or 2023 other than Trustees, who did not receive any remuneration (2023 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2024 £	2023 £
Gift aid reclaimable	4,952	4,000
Legacies	-	-
Debtors control account	855	1,136
	5,807	5,136

9 Creditors: amounts due within one year	2024 £	2023 £
Sundry creditors	1,401	853

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

10 Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
Restricted funds	-	-	-	-

The restricted funds were attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11 Unrestricted funds

	Balances at 1 July 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
General funds	236,158	62,055	88,273	209,940
Designated funds	9,550	-	210	9,340
	<u>245,708</u>	<u>62,055</u>	<u>88,483</u>	<u>219,280</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	83,950	-	83,950
Other cash at bank and in hand	130,924	-	130,924
Net debtors and creditors	4,406	-	4,406
	<u>219,280</u>	<u>-</u>	<u>219,280</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
Restricted funds	-	-	-	-

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
General funds	286,695	86,903	137,440	236,158
Designated funds	10,240	-	690	9,550
	<u>296,935</u>	<u>86,903</u>	<u>138,130</u>	<u>245,708</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,758	-	82,758
Other cash at bank and in hand	158,667	-	158,667
Net debtors and creditors	4,283	-	4,283
	<u>245,708</u>	<u>-</u>	<u>245,708</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity of which Hugh Carslake was a trustee.

CITY OF BIRMINGHAM CHOIR

England & Wales - Charity number 1049684

Accounts

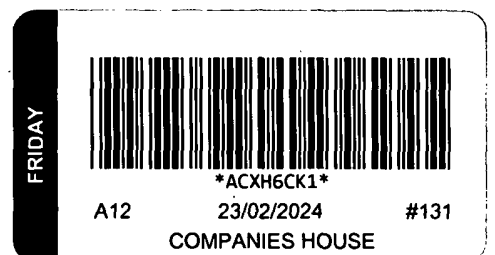
CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 JUNE 2023

Company number: 02081252

Charity number: 1049684



CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2023

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2023.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	33 Blackthorn Close Bourville Birmingham B30 1SB

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
J.M.Ellis (resigned 9 January 2023)
A.A.Maciver
A.D.Pannell
T.Siggins
J.Taylor
S.Thebridge
M.Toolan
S.J.Ward
H.Carslake (Trustee only)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2023

Independent Examiner

Sally-Ann Reeves FCCA
Broadway
Worcestershire

Bankers

Natwest
Edgbaston Branch
30a Harborne Road
Birmingham
B15 3AA

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. Also, the choir's experience is that audience numbers have failed to return to pre-pandemic levels, with the associated impact on revenue from ticket sales. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2023

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

This year the choir returned to a more normal post pandemic situation with rehearsals back in our usual rehearsal venue. The first concert, in October, was a Raymond Gubbay Classical Spectacular with the London Concert Orchestra in Symphony Hall, Birmingham. This was followed, in November, by the choir's centenary concert, which had been postponed from the previous year. This was in Symphony Hall, Birmingham with the CBSO and celebrated Vaughan Williams, 150 years after his birth, with the choral works *Benedicite* and *Sea Symphony* and the orchestral *Fantasia on Greensleeves*. It is thanks to the legacies that the choir has received that this performance was able to be promoted.

In December there was the traditional performance of Handel's *Messiah*, once again in Symphony Hall with the CBSO. The choir also performed carols in the church of St. Martin in the Bull Ring, Birmingham's parish church, with the proceeds of ticket sales going to the church's "Places of Welcome" scheme. The last of the choir's own promoted concerts was in May in the Elgar Concert Hall at Birmingham University. This included Britten's *Company of Heaven*, for which we were joined by Birmingham's Young Poet Laureate, Ave Maris Stella by Cecilia McDowall and the Finzi *Magnificat*. The orchestra on this occasion was Westminster Chamber Orchestra.

In June, in a first for the choir, there was a "Come and Sing" event at Birmingham's Gas Street Church at which, guest conductor, Nicholas Cleobury, worked with the singers on Brahms' *A German Requiem*. The final concert of the season was another Raymond Gubbay promotion of Beethoven's Ninth Symphony in Symphony Hall with the Royal Philharmonic Orchestra.

Financial Review

Net expenditure for the year was £51,227. The choir's charitable activities produced a deficit of £66,532.. Donations and Legacies, which again included a further payment in respect of a legacy from a former member, totalled £14,735. The Board made a conscience decision to support its delayed centenary concert utilising legacy funds, and this was the major contributor to the overall deficit for the year.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. The coming year will include concerts at Lichfield Cathedral and the Ruddock Performing Arts Centre at Birmingham's King Edward's School, both of which will be new venues for the choir, together with the traditional Symphony Hall *Messiah* and a summer concert in Tewkesbury Abbey.

Principal Funding Sources

Sales of tickets for the choir's concerts were the primary source of funds for the year.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2023

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds the Board also intends to explore options for the use of additional longer term cash based investment

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy historically is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income. The exceptional legacies received coinciding with the choir's centenary celebrations has enabled these funds to be used to some extent to finance activities that would otherwise have proved to be too costly. The current general reserve of £236,158 (2022: £286,695) is considered to be adequate, but the Board continues to act to try to minimise any erosion.

The designated reserve of £9,550 (2022: £10,240) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage.

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual 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 directors 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 period. In preparing those financial statements, the directors 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

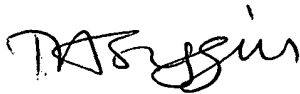
Year ended 30 June 2023

Directors' responsibilities (continued)

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 21st February 2024.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

S. A. Reeves

Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Broadway
Worcestershire

21st February 2024

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2023

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2023 Total Funds £	2022 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,235	1,235	1,580
Legacies		-	-	13,500	13,500	32,588
<i>Investments</i>						
Investment income - interest		-	-	570	570	31
Charitable activities	3	-	-	71,598	71,598	47,745
Total		<u>-</u>	<u>-</u>	<u>86,903</u>	<u>86,903</u>	<u>81,944</u>
Resources expended						
Expenditure on:						
Charitable activities		-	690	137,440	138,130	87,352
Total	4	<u>-</u>	<u>690</u>	<u>137,440</u>	<u>138,130</u>	<u>87,352</u>
Net movement in funds being net income/(expenditure) for the year						
		-	(690)	(50,537)	(51,227)	(5,408)
Reconciliation of funds						
Fund balances at the beginning of the year		-	10,240	286,695	296,935	302,343
Fund balances at the end of the year		<u>-</u>	<u>9,550</u>	<u>236,158</u>	<u>245,708</u>	<u>296,935</u>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	6	5,136		12,442	
Cash at bank and in hand		<u>241,425</u>		<u>287,509</u>	
		246,561		299,951	
Creditors: amounts falling due within one year	7	<u>(853)</u>		<u>(3,016)</u>	
Net current assets			<u>245,708</u>		<u>286,935</u>
Total assets less current liabilities			<u>245,708</u>		<u>286,935</u>
Unrestricted funds:					
General	9		236,158		286,695
Designated	9		<u>9,550</u>		<u>10,240</u>
			245,708		296,935
Restricted funds	8		<u>-</u>		<u>-</u>
Total funds			<u>245,708</u>		<u>296,935</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

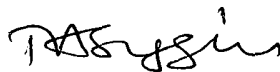
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2023 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 21st February 2024 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2023

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2023 Total Funds £	2022 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,235	1,235	1,580
Legacies		-	-	13,500	13,500	32,588
<i>Investments</i>						
Investment income - interest		-	-	570	570	31
Charitable activities	3	-	-	71,598	71,598	47,745
Total		<u>-</u>	<u>-</u>	<u>86,903</u>	<u>86,903</u>	<u>81,944</u>
Resources expended						
Expenditure on:						
Charitable activities		-	690	137,440	138,130	87,352
Total	4	<u>-</u>	<u>690</u>	<u>137,440</u>	<u>138,130</u>	<u>87,352</u>
Net movement in funds being net income/(expenditure) for the year						
		-	(690)	(50,537)	(51,227)	(5,408)
Reconciliation of funds						
Fund balances at the beginning of the year		-	10,240	286,695	296,935	302,343
Fund balances at the end of the year		<u>-</u>	<u>9,550</u>	<u>236,158</u>	<u>245,708</u>	<u>296,935</u>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	6	5,136		12,442	
Cash at bank and in hand		241,425		287,509	
		<u>246,561</u>		<u>299,951</u>	
Creditors: amounts falling due within one year	7	<u>(853)</u>		<u>(3,016)</u>	
Net current assets			<u>245,708</u>		<u>286,935</u>
Total assets less current liabilities			<u>245,708</u>		<u>286,935</u>
Unrestricted funds:					
General	9		236,158		286,695
Designated	9		9,550		10,240
			<u>245,708</u>		<u>296,935</u>
Restricted funds	8		-		-
Total funds			<u>245,708</u>		<u>296,935</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

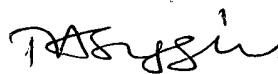
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2023 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 21st February 2024 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Net (outgoing)/incoming resources	2023	2022
	£	£
These are stated after charging the following:		
Independent Examiner's remuneration	550	525
	<hr/>	<hr/>
3 Analysis of income	2023	2022
	£	£
Income from charitable activities		
Ticket sales and fees earned	49,282	26,061
Membership subscriptions	17,262	16,565
Christmas Treats CD Sales	94	215
Gift aid refunds	4,000	4,204
Associates	960	700
	<hr/>	<hr/>
	71,598	47,745
	<hr/>	<hr/>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

4 Analysis of expenditure	Performance	Governance	2023 Total £	2022 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	113,531		113,531	59,375
Marketing	2,646		2,646	3,550
Conductors' fees	8,718		8,718	12,393
Accompanist fees	4,244		4,244	3,278
Rehearsal room	6,185		6,185	5,810
Printing and stationery	35		35	12
Costumes	215		215	(290)
Music and folders	516		516	1,179
Support costs allocated to activities:				
Insurance	269		269	257
Legal and professional		550	550	525
Miscellaneous	1,221		1,221	1,263
	<u>137,580</u>	<u>550</u>	<u>138,130</u>	<u>87,352</u>

5 Staff costs

The charity has no employees for the periods 2023 or 2022 other than Trustees, who did not receive any remuneration (2021 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2023 £	2022 £
Gift aid reclaimable	4,000	4,204
Legacies	-	7,588
Debtors control account	1,136	650
	<u>5,136</u>	<u>12,442</u>
9 Creditors: amounts due within one year	2023 £	2022 £
Sundry creditors	853	3,016
	<u>853</u>	<u>3,016</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

10 Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
Restricted funds	-	-	-	-

The restricted funds were attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11 Unrestricted funds

	Balances at 1 July 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
General funds	286,695	86,903	137,440	236,158
Designated funds	10,240	-	690	9,550
	<u>296,935</u>	<u>86,903</u>	<u>138,130</u>	<u>245,708</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,758	-	82,758
Other cash at bank and in hand	158,667	-	158,667
Net debtors and creditors	4,283	-	4,283
	<u>245,708</u>	<u>-</u>	<u>245,708</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
Restricted funds	778	-	778	-

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
General funds	271,843	81,944	67,092	286,695
Designated funds	29,722	-	19,482	10,240
	<u>301,565</u>	<u>81,944</u>	<u>86,574</u>	<u>296,935</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,193	-	82,193
Other cash at bank and in hand	205,316	-	205,316
Net debtors and creditors	9,426	-	9,426
	<u>296,935</u>	<u>-</u>	<u>296,935</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity of which Hugh Carslake was a trustee.

CITY OF BIRMINGHAM CHOIR

England & Wales - Charity number 1049684

Accounts

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 JUNE 2022

Company number: 02081252

Charity number: 1049684

THURSDAY



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COMPANIES HOUSE

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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Notes forming part of the Financial Statements	8

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2022.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	33 Blackthorn Close Bournville Birmingham B30 1SB

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
J.M.Ellis (resigned 9 January 2023)
A.A.Maciver (appointed 14 December 2021)
A.D.Pannell
T.Siggins
J.Taylor
S.Thebridge
M.Toolan
S.J.Ward
S.Whale (resigned 14 December 2021)
H.Carslake (Trustee only)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Independent Examiner

Sally-Ann Reeves FCCA
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

Bankers

Natwest
Edgbaston Branch
30a Harborne Road
Birmingham
B15 3AA

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

The choir was at last able to meet in person in September 2021 although originally in a different rehearsal venue in order to be able to maintain social distancing during rehearsals. The choir promoted three concerts during the year. The first, in November, in Birmingham Town Hall, was titled "Messiah The Inside View" and was the culmination of a schools project which involved our musical director visiting local schools with a range of teaching materials to introduce youngsters to the world of Baroque music. The performance, which took place on the same date as the choir's first ever concert 100 years earlier, included a small selection of choruses and solos, selected principally to illustrate the differing aspects of Baroque styles. The schoolchildren involved were invited to the concert and joined the choir for the Hallelujah chorus. The concert was performed with the Westminster Chamber Orchestra together with the mighty Town Hall organ which illustrated the style of performance common when the choir was founded. The concert was filmed and recorded, providing a lasting resource which can be used to support schools in the future.

In December there was the traditional performance of Handel's Messiah with the CBSO in Symphony Hall, Birmingham. The third of our promoted concerts was in Tewkesbury Abbey in June, once again with the Westminster Chamber Orchestra and included various pieces by Mendelssohn, Byrd, Monteverdi, Harris, Handel and Weelkes. The choir also performed in two concerts promoted by the Raymond Gubbay organisation, matinee and evening performances of Spectacular Classics with the London Concert Orchestra and a Grand Christmas Classics concert with the London Concert Orchestra and Alan Titchmarsh.

The choir's second Centennial education project in the year reflected the holding of the Commonwealth Games in Birmingham. Arrangements were made for the three primary schools involved to host a musician teaching them music from a Commonwealth country – African drumming, Bhangra dancing and Gospel singing, with the choir also experiencing some Gospel singing coaching. The choir and the schoolchildren then came together for the day in Birmingham's Gas Street Church to spend the morning rehearsing "The Rain Queen", a choral piece for adult choir and children's choir commissioned by the choir in 2015, and written by a former member. In the afternoon the children's family and friends came along to see the children perform the pieces they had learned in their coaching sessions and then to join the choir in performing The Rain Queen.

Financial Review

Net expenditure for the year was £5,408. The choir's charitable activities produced a deficit of £39,607. Donations and Legacies, which again included a substantial legacy from a former member, totalled £34,168. The Board made a conscience decision to celebrate its centenary by funding two educational projects involving six West Midlands schools in the total sum of £19,482.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. The coming year should prove to be less disrupted than the previous two years and should see a more traditional promotion of concerts. The special centenary concert that was originally planned for November 2021 became a casualty of the pandemic and was postponed until November 2022 and legacy monies will be used to support that promotion. There are also plans for a charity Christmas concert and a "Come and Sing" event in the summer.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Principal Funding Sources

The rather limited post pandemic promotion of concerts did produce a reasonable level of income from ticket sales, but a substantial legacy from a former member was the primary source of funds in the year.

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds the Board also intends to explore options for the use of additional longer term investment. An investment manager was appointed after the year end and the trustees are assessing a suitable investment amount once the likely financial commitment for 2022/2023 is known.

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy historically is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income. The exceptional legacies received coinciding with the choir's centenary celebrations has enabled these funds to be used to some extent to finance activities that would otherwise have proved to be too costly. The current general reserve of £286,695 (2021: £271,843) is considered to be adequate, but the Board continues to act to try to grow it on a year to year basis.

The designated reserve of £10,240 (2021: £29,722) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage. The restricted fund was a fund to support the choir's 100th anniversary and was used in the year for that purpose.

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual 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 directors 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 period. In preparing those financial statements, the directors 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

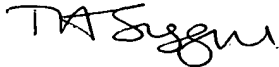
Year ended 30 June 2022

Directors' responsibilities (continued)

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 1st March 2023.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

1st March 2023

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2022

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2022 Total Funds £	2021 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,580	1,580	3,851
Legacies		-	-	32,588	32,588	126,000
<i>Investments</i>						
Investment income - interest		-	-	31	31	11
Charitable activities	3	-	-	47,745	47,745	11,775
Total		<u>-</u>	<u>-</u>	<u>81,944</u>	<u>81,944</u>	<u>141,637</u>
Resources expended						
Expenditure on:						
Charitable activities		778	19,482	67,092	87,352	31,953
Total	4	<u>778</u>	<u>19,482</u>	<u>67,092</u>	<u>87,352</u>	<u>31,953</u>
Net movement in funds being net income/(expenditure) for the year		(778)	(19,482)	14,852	(5,408)	109,684
Reconciliation of funds						
Fund balances at the beginning of the year		778	29,722	271,843	302,343	192,659
Fund balances at the end of the year		<u>-</u>	<u>10,240</u>	<u>286,695</u>	<u>296,935</u>	<u>302,343</u>

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2022

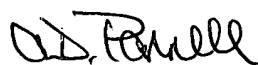
	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	6	12,442		28,595	
Cash at bank and in hand		287,509		278,921	
		<u>299,951</u>		<u>307,516</u>	
Creditors: amounts falling due within one year	7	<u>(3,016)</u>		<u>(5,173)</u>	
Net current assets			<u>296,935</u>		<u>302,343</u>
Total assets less current liabilities			<u>296,935</u>		<u>302,343</u>
Unrestricted funds:					
General	9		286,695		271,843
Designated	9		10,240		29,722
			<u>296,935</u>		<u>301,565</u>
Restricted funds	8		<u>-</u>		<u>778</u>
Total funds			<u>296,935</u>		<u>302,343</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

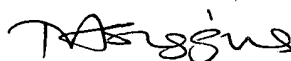
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2022 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 1st March 2023 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Restricted funds

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Net (outgoing)/incoming resources	2022	2021
	£	£
These are stated after charging the following:		
Independent Examiner's remuneration	525	475
	<hr/>	<hr/>
3 Analysis of income	2022	2021
	£	£
Income from charitable activities		
Ticket sales and fees earned	26,061	0
Membership subscriptions	16,565	8,050
Christmas Treats CD Sales	215	15
Gift aid refunds	4,204	2,595
Associates	700	1,115
	<hr/>	<hr/>
	47,745	11,775
	<hr/>	<hr/>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

4 Analysis of expenditure	Performance	Governance	2022 Total £	2021 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	59,375		59,375	16,011
Marketing	3,550		3,550	0
Conductors' fees	12,393		12,393	10,676
Accompanist fees	3,278		3,278	3,165
Rehearsal room	5,810		5,810	0
Printing and stationery	12		12	66
Costumes	(290)		(290)	0
Music and folders	1,179		1,179	285
Support costs allocated to activities:				
Insurance	257		257	248
Legal and professional		525	525	475
Miscellaneous	1,263		1,263	1,027
	<u>86,827</u>	<u>525</u>	<u>87,352</u>	<u>31,953</u>

5 Staff costs

The charity has no employees for the periods 2022 or 2021 other than Trustees, who did not receive any remuneration (2021 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2022 £	2021 £
Gift aid reclaimable	4,204	2,595
Legacies	7,588	26,000
Debtors control account	650	-
	<u>12,442</u>	<u>28,595</u>
9 Creditors: amounts due within one year	2022 £	2021 £
Sundry creditors	3,016	5,173
	<u>3,016</u>	<u>5,173</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

10. Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
Restricted funds	778	-	778	-

The restricted funds are attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11. Unrestricted funds

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
General funds	271,843	81,944	67,092	286,695
Designated funds	29,722	-	19,482	10,240
	<u>301,565</u>	<u>81,944</u>	<u>86,574</u>	<u>296,935</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,193	-	82,193
Other cash at bank and in hand	205,316	-	205,316
Net debtors and creditors	9,426	-	9,426
	<u>296,935</u>	<u>-</u>	<u>296,935</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
Restricted funds	778	-	-	778

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
General funds	161,899	141,637	31,693	271,843
Designated funds	29,982	-	260	29,722
	<u>191,881</u>	<u>141,637</u>	<u>31,953</u>	<u>301,565</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,167	--	82,167
Other cash at bank and in hand	195,976	778	196,754
Net debtors and creditors	23,422	-	23,422
	<u>301,565</u>	<u>778</u>	<u>302,343</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity of which Hugh Carslake was a trustee.

CITY OF BIRMINGHAM CHOIR

England & Wales - Charity number 1049684

Accounts

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

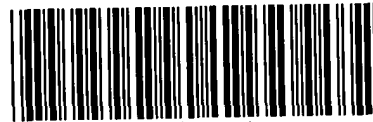
REPORT AND FINANCIAL STATEMENTS

30 JUNE 2021

Company number: 02081252

Charity number: 1049684

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COMPANIES HOUSE

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2021

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2021.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	33 Blackthorn Close Bournville Birmingham B30 1SB

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
J.M.Ellis
A.A.Maciver (appointed 14 December 2021)
A.D.Pannell
T.Siggins
J.Taylor
S Thebridge (appointed 28 October 2020)
M.Toolan
S.J.Ward
S.Whale (resigned 14 December 2021)
V.E.Wilcher (resigned 19 May 2021)
H.Carslake (Trustee only)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2021

Independent Examiner

Sally-Ann Reeves FCCA
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

Bankers

Natwest
Edgbaston Branch
30a Harborne Road
Birmingham
B15 3AA

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2021

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

As a result of the coronavirus pandemic the choir was unable to promote or perform in any "live" concerts during the year and had to cancel the four concerts originally planned for the autumn and winter of 2020 and plans for concerts in the spring and summer of 2021 were put on hold and subsequently abandoned. Rehearsals took place over Zoom and a number of on-line recordings were produced, with members submitting their own recorded parts to be consolidated and posted on the choir's You Tube channel. The choir had been planning to include Haydn's Nelson Mass in one of the cancelled concerts and a number of choruses from this were recorded and posted under the title "Haydn from Home". The choir was joined by members of the Westminster Chamber Orchestra each of whom similarly submitted their recordings from home. The choir was delighted when Making Music decided to include one of these choruses in one of their on-line concerts.

A number of carols were similarly recorded and posted under the title "Carols for a Lockdown Christmas" and, in the spring of 2021 recordings of Vaughan Williams' "In Windsor Forest" completed activities for the year. Both of these again included players from the Westminster Chamber Orchestra and the choir was pleased to be able to support fellow musicians during this time of disrupted musical activity.

Financial Review

Net incoming resources for the year were £109,684. The choir's charitable activities produced a deficit of £20,178. Donations and Legacies, which included a substantial legacy from a former member, totalled £129,851. All weekly rehearsals were conducted on-line, as a result of which the Board agreed on a 50% reduction in the normal rate of member subscription. It is difficult to forecast how the pandemic will affect future concert attendance and revenues and what, if any, limitations may continue, but the board is confident that the funds available will enable the resumption of concert promotions as soon as the rules allow.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. They are keen to make use of the legacy received to promote the involvement of schoolchildren in the appreciation of, and participation in, choral singing and are planning to organise two separate schools projects in the coming year. It is hoped that one of these will lead to schoolchildren's involvement in a concert to take place exactly 100 years from the choir's first concert in 1921.

Principal Funding Sources

Historically, sales of tickets for the choir's concerts have been the primary source of funds but, as there were no concerts in the year, there has been no ticket income. A substantial legacy from a former member was the main source of funds this year.

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds, the Board also intends to explore options for the use of additional longer term investment.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2021

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income, as has particularly been the case this year. The current general reserve of £271,843 (2020: £161,899) is considered to be adequate, but the Board continues to act to try to grow it on a year to year basis.

The designated reserve of £29,722 (2020: £29,982) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage. The restricted fund of £778 (2020: £778) represent a fund to support the choir's 100th anniversary in 2021

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual 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 directors 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 period. In preparing those financial statements, the directors 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 23 March 2022.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

23 March 2022

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2021

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2021 Total Funds £	2020 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	3,851	3,851	5,266
Legacy		-	-	126,000	126,000	-
<i>Investments</i>						
Investment income - interest		-	-	11	11	156
Charitable activities	3	-	-	11,775	11,775	54,127
Total		<u>-</u>	<u>-</u>	<u>141,637</u>	<u>141,637</u>	<u>59,549</u>
Resources expended						
Expenditure on:						
Charitable activities		-	260	31,693	31,953	53,381
Total	4	<u>-</u>	<u>260</u>	<u>31,693</u>	<u>31,953</u>	<u>53,381</u>
Net movement in funds being net income/(expenditure) for the year						
		-	(260)	109,944	109,684	6,168
Reconciliation of funds						
Fund balances at the beginning of the year		778	29,982	161,899	192,659	186,491
Fund balances at the end of the year		<u>778</u>	<u>29,722</u>	<u>271,843</u>	<u>302,343</u>	<u>192,659</u>

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 8 to 12 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2021

	Note	2021		2020	
		£	£	£	£
Current assets					
Debtors	6	28,595		6,570	
Cash at bank and in hand		278,921		187,341	
		307,516		193,911	
Creditors: amounts falling due within one year	7	(5,173)		(1,252)	
Net current assets			302,343		192,659
Total assets less current liabilities			302,343		192,659
Unrestricted funds:					
General	9		271,843		161,899
Designated	9		29,722		29,982
			301,565		191,881
Restricted funds	8		778		778
Total funds			302,343		192,659

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2021 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 23 March 2022 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Restricted funds

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Net (outgoing)/incoming resources	2021	2020
	£	£
These are stated after charging the following:		
Independent Examiner's remuneration	475	475
	<hr/>	<hr/>
3 Analysis of income	2021	2020
	£	£
Ticket sales and fees earned	0	40,590
Membership subscriptions	8,050	10,277
Christmas Treats CD Sales	15	35
Gift aid refunds	2,595	2,350
Associates	1,115	875
	<hr/>	<hr/>
	11,775	54,127
	<hr/>	<hr/>

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

4 Analysis of expenditure	Performance	Governance	2021 Total £	2020 Total £
Expenditure on charitable activities:				
Concert /On-line performance Costs	15,751		15,751	33,196
Marketing	0		0	3,874
Conductors' fees	10,676		10,676	5,796
Accompanist fees	3,165		3,165	2,315
Rehearsal room	0		0	3,120
Printing and stationery	66		66	590
Costumes	0		0	357
Music and folders	285		285	801
Voice Factory	260		260	1,802
Support costs allocated to activities:				
Insurance	248		248	248
Legal and professional		475	475	475
Miscellaneous	1,027		1,027	807
	<u>31,478</u>	<u>475</u>	<u>31,953</u>	<u>53,381</u>

5 Staff costs

The charity has no employees for the periods 2021 or 2020 other than Trustees, who did not receive any remuneration (2020 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2021 £	2020 £
Gift aid reclaimable	2,595	2,350
Legacy	26,000	-
Debtors control account	-	4,220
	<u>28,595</u>	<u>6,570</u>
 9 Creditors: amounts due within one year	 2021 £	 2020 £
Sundry creditors	5,173	1,252
	<u>5,173</u>	<u>1,252</u>

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

10 Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
Restricted funds	778	-	-	778

The restricted funds are attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11 Unrestricted funds

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
General funds	161,899	141,637	31,693	271,843
Designated funds	29,982	-	260	29,722
	<u>191,881</u>	<u>141,637</u>	<u>31,953</u>	<u>301,565</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,167	-	82,167
Other cash at bank and in hand	195,976	778	196,754
Net debtors and creditors	23,422	-	23,422
	<u>301,565</u>	<u>778</u>	<u>302,343</u>

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2019 £	Income £	Expenditure £	Balances at 30 June 2020 £
Restricted funds	778	-	-	778

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2019 £	Income £	Expenditure £	Balances at 30 June 2020 £
General funds	153,929	59,549	51,579	161,899
Designated funds	31,784	-	1,802	29,982
	<u>185,713</u>	<u>59,549</u>	<u>53,381</u>	<u>191,881</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,159	-	82,159
Other cash at bank and in hand	104,404	778	105,182
Net debtors and creditors	5,318	-	5,318
	<u>191,881</u>	<u>778</u>	<u>192,659</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity and £2,000 from GJW Turner Trust, both of which Hugh Carslake was a trustee.