

THE BRITISH VOICE ASSOCIATION

England & Wales · Charity number 1078709

Details

Other names BVA

Status Registered

Legal form Charitable company

Company number [03873285](#)

Registered 1999-12-21

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

Contact

Address British Voice Association
PO Box 758
Salford
M5 0SQ

Phone 03001232773

Email administrator@britishvoiceassociation.org.uk

Website www.britishvoiceassociation.org.uk

Activities

Objects: FOR THE RELIEF OF THOSE SUFFERING FROM VOICE DISORDERS AND IN PARTICULAR:(1) TO PROMOTE AND ENCOURAGE RESEARCH (AND THE PUBLICATION OF THE USEFUL RESULTS OF SUCH RESEARCH) INTO AREAS SUCH AS- THE EARLY DETECTION AND TREATMENT OF MALIGNANT AND NON-MALIGNANT DISEASES OF THE VOCAL TRACT PRESENTING AS A VOICE DISORDER- THE DEVELOPMENT OF TECHNOLOGY TO ENABLE THE OBJECTIVE ASSESSMENT OF VOCAL FUNCTION- THE PSYCHOLOGY OF STRESS RELATED VOICE DISORDERS IN ADULTS AND CHILDREN- THE RELATIONSHIP BETWEEN PERSONALITY AND VOICE- THE REHABILITATION OF THE INJURED VOICE.(11) TO DISSEMINATE INFORMATION AND ADVICE IN THE ACOUSTIC, PHYSICAL AND PSYCHOLOGICAL PRINCIPLES OF VOICE PRODUCTION BY MEANS OF CONFERENCES ,PRACTICAL SEMINARS AND VOICE PUBLICATIONS. (111) TO DISSEMINATE INFORMATION RELATING TO VOCAL HEALTH TO THOSE WHO RELY ON THEIR VOICE PROFESSIONALLY.

Activities: Education and general charitable activities to promote vocal health

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,182	£47,721	-	-
2024-03-31	£46,043	£64,830	-	-
2023-03-31	£38,387	£43,382	-	-
2022-03-31	£84,223	£75,085	-	-
2021-03-31	£61,896	£42,195	-	-

Trustees

Name	Role	Appointed
Dr Winnie Yeung		2025-09-06
Elissa Jane Finn		2024-09-21
Jane Elizabeth OAKSHOTT		2019-07-07
Jenevora Clare Williams		2024-09-21
Lucy Dexter		2025-09-06
Nimesh Narendra Patel		2025-09-06
Rebecca Mary Louise Moseley-Morgan		2023-10-22
Rehab Awad		2024-09-21

THE BRITISH VOICE ASSOCIATION

England & Wales - Charity number 1078709

Accounts

Charity registration number 1078709 (England and Wales)

Company registration number 03873285

THE BRITISH VOICE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



Caladine

Chartered Certified Accountants

THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Mr J Fishman Ms J Oakshott MBE Mr N Spantideas Ms R Mawby Dr R Moseley-Morgan Ms J Gould (Appointed 21 September 2024) Ms A Lewis (Appointed 21 September 2024) Dr R Awad (Appointed 21 September 2024) Dr J Williams (Appointed 21 September 2024) Ms E Finn (Appointed 21 September 2024)
Secretary	Mrs S M Wright-Owens
Charity number (England and Wales)	1078709
Company number	03873285
Principal address	PO Box 758 Salford Greater Manchester M5 0SQ
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

THE BRITISH VOICE ASSOCIATION

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THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Council present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and '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)'.

Objectives and activities

The company's objectives are to promote and encourage research into vocal health and voice disorders; to disseminate information and advice in all fields of voice through conferences, practical seminars and publications, and to disseminate information relating to vocal health to all those who rely on their voice professionally.

The British Voice Association comprises 382 fully paid-up members as of 31 March 2025 served by a Council of 10 directors, detailed under 'Structure, governance and management', under the Presidency of Jane Oakshott MBE and with Rebecca Moseley-Morgan as Treasurer.

Public benefit

The Council has considered the Commission's guidelines on public benefit and believe that the wide range of academic events, roadshows and informational leaflets demonstrates the public benefit of the work of the BVA. As to fee charging for educational events, the Council regularly reviews fees set for BVA educational events to ensure they are reasonable for the likely attendees. In most cases, provision is made for a lower fee for registered students.

Achievements and performance

The BVA's mission to educate voice professionals and the general public on all matters related to voice and the initiative to attract new membership and explore a wider demographic continued this year. With this in mind the new website was launched in summer '24 and the updated functionality has helped the smooth running of the BVA as well as presenting an up-to-date, dynamic look to attract new members.

Education

The BVA continued to provide a varied programme of face-to-face, online and hybrid events commencing with a hybrid study day in April '24 titled 'Out in Front' aiming to inform teachers how to care for and enhance the effectiveness of their speaking voice. This was followed by an online event in July 'Approaching accents' which explored teaching and performing accents. In September '24, a further hybrid study day "Sing Again" focused upon the rehabilitation of the singing voice and then over the winter months the BVA produced 3 more 'Talk Voice' podcasts focusing on the speaking voice from training and psychosocial perspectives with leading practitioners in the field of voice. To round off the BVA's annual calendar at the end of February '25, the BVA hosted a training day on the voice therapy technique 'Doctor Vox Voice' followed by the popular hybrid annual Voice Clinics Forum which this year focused upon the multidisciplinary management of benign vocal fold pathologies.

Publishing and Communications

The Voice Clinics Directory continues to be updated and is available on the website. It is the only such list of the Voice Clinics in the UK and is accessible to members and nonmembers. The BVA's social media presence continues to grow and now has 11,540 followers across Facebook, Twitter, Instagram and LinkedIn and 300 Eventbrite followers. Information leaflets continue to be published and renewed or updated when stocks are depleted. The most recent leaflet 'Empower your Voice' was published in April 2025 for World Voice Day which again was a joint venture with the Australian Voice Association (AVA) who now have signed articles of collaboration with the BVA. It focused upon how to engage your voice in new and imaginative ways, enhance it and take care of it.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The BVA remains in a stable financial position, with no fixed overheads and a reasonable amount of funds in the bank. The total assets of the Company are now £87,368 versus £88,907 in the previous year. Expenditure exceeds income by £1,539 (2024 £15,935). As before, the financial picture presented on 31 March 2025 reinforces how important it is for the BVA to run financially successful events which has become increasingly difficult in the current financial climate. Income from subscriptions amounted to £22,274 and income from events amounted to £21,449.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Council has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The British Voice Association is a company limited by guarantee and not having a share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Fishman	
Ms L A C Gibbs	(Retired 21 September 2024)
Ms G A McElearney	(Retired 21 September 2024)
Ms J Oakshott MBE	
Mr S Queen	(Retired 21 September 2024)
Ms R S Schwarz	(Retired 15 April 2025)
Mr N Spantideas	
Mrs S M Wright-Owens	(Retired 21 September 2024)
Ms R Mawby	
Dr R Moseley-Morgan	
Ms J Gould	(Appointed 21 September 2024)
Ms A Lewis	(Appointed 21 September 2024)
Dr R Awad	(Appointed 21 September 2024)
Dr J Williams	(Appointed 21 September 2024)
Ms E Finn	(Appointed 21 September 2024)

Each member of Council was duly nominated to serve as a director by a BVA member and was then elected at the Annual General Meeting of the Company. Directors are elected to serve a three-year term. The Annual General meeting took place on 21st September 2024 at the Education Centre, University College London Hospital, 130 Tottenham Court Road, London W1T 5AY.

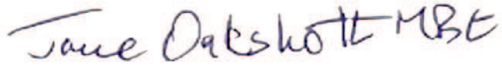
Qualifying third party indemnity provisions

None of the Council has any beneficiary interest in the company. All of the Council members are members of the company and guarantee to contribute £1 in the event of a winding up.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

On behalf of the board of Trustees

A handwritten signature in blue ink that reads "Jane Oakshott MBE". The signature is written in a cursive style.

Ms J Oakshott MBE
President

6 September 2025

THE BRITISH VOICE ASSOCIATION

STATEMENT OF THE COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Council, who are also the directors of The British Voice Association for the purpose of company law, are responsible for preparing the The Council's 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

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

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

THE BRITISH VOICE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE BRITISH VOICE ASSOCIATION

I report to the Council on my examination of the financial statements of The British Voice Association (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Council of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Ltd
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

20 November 2025

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	-	25
Charitable activities	4	21,449	22,333
Other trading activities	5	22,524	22,585
Investments	6	2,209	1,100
Total income		46,182	46,043
Expenditure on:			
Charitable activities	7	47,721	61,978
Total expenditure		47,721	61,978
Net expenditure and movement in funds		(1,539)	(15,935)
Reconciliation of funds:			
Fund balances at 1 April 2024		88,907	104,842
Fund balances at 31 March 2025		87,368	88,907

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		89,618		91,643	
Current liabilities	12	<u>(2,250)</u>		<u>(2,736)</u>	
Net current assets			<u>87,368</u>		<u>88,907</u>
The funds of the charity					
Unrestricted funds	13		<u>87,368</u>		<u>88,907</u>
			<u>87,368</u>		<u>88,907</u>

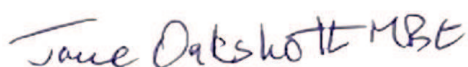
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council on 6 September 2025



Ms J Oakshott MBE
President

Company registration number 03873285 (England and Wales)

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

The British Voice Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT. Expenditure specifically for courses held in the following year is shown on the balance sheet as prepayments and recognised as expenditure in the year the course takes place.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33.3% on a straight line basis
----------------------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total	Unrestricted
	2025	funds
	£	2024
		£
Donations and gifts	-	25
	<u> </u>	<u> </u>

4 Income from charitable activities

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Charitable activities		
Courses	21,449	22,333
	<u> </u>	<u> </u>

5 Income from other trading activities

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Subscriptions	22,274	16,041
Gift Aid recovered	-	6,544
Advertising	250	-
	<u> </u>	<u> </u>
Other trading activities	22,524	22,585
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,209	1,100

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Newsletter	-	2,922
Hire of venues and set up	8,860	8,005
Insurance	380	375
Speakers and delegates	1,622	3,844
Administration	13,025	26,827
Computer and website	14,572	6,783
Subscriptions	463	610
Advertising	2,285	2,665
Printing postage and stationery	357	2,701
Telephone	737	1,052
Sundry	618	1,149
Travel and accomodation	1,224	2,193
PO box rental	778	-
	<u>44,921</u>	<u>59,126</u>
Share of support and governance costs (see note 8)		
Governance	2,800	2,852
	<u>47,721</u>	<u>61,978</u>
Analysis by fund		
Unrestricted funds	<u>47,721</u>	<u>61,978</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	2,800	2,852
	<u>2,800</u>	<u>2,852</u>
	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	600	600
Accountancy	1,650	1,590
Bank charges	550	662
	<u>2,800</u>	<u>2,852</u>

9 Council

Ms G McElearney was a Council Member until 21 September 2024 and was paid a total of £Nil (2024 £1,000) for editorial services supplied to the charity during the year. She was also reimbursed £Nil (2024: £1,165) for travel and accommodation expenses. The authority for this payment is contained in the Memorandum and Articles of Association.

Also, Tristan Spill, a Council member's relative, was contracted to do website and graphic design work and was paid £3,785 (2024: £4,020)

Other than this, none of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

	2025 Number	2024 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Current liabilities

	2025 £	2024 £
Accruals and deferred income	2,250	2,736

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	88,907	46,182	(47,721)	87,368
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	104,842	46,043	(61,978)	88,907

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE BRITISH VOICE ASSOCIATION

England & Wales - Charity number 1078709

Accounts

Charity registration number 1078709

Company registration number 03873285 (England and Wales)

THE BRITISH VOICE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



Caladine
Chartered Certified Accountants

THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

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Secretary	Mrs S M Wright-Owens	
Charity number	1078709	
Company number	03873285	
Principal address	P O Box 10778 Nottingham Nottinghamshire NG5 0LB	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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The company's objectives are to promote and encourage research into vocal health and voice disorders; to disseminate information and advice in all fields of voice through conferences, practical seminars and publications, and to disseminate information relating to vocal health to all those who rely on their voice professionally.

The British Voice Association comprises 247 fully paid-up members as of 31 March 2024 served by a Council of ten directors, detailed under 'Structure, governance and management', under the Presidency of Nicolaos Spantideas and with Rebecca Moseley-Morgan as Treasurer.

Public benefit

The Council has considered the Commission's guidelines on public benefit and believe that the wide range of academic events, roadshows and informational leaflets demonstrates the public benefit of the work of the BVA. As to fee charging for educational events, the Council regularly reviews fees set for BVA educational events to ensure they are reasonable for the likely attendees. In most cases, provision is made for a lower fee for registered students.

Achievements and performance

The BVA's mission to educate voice professionals and the general public on all matters related to voice and the initiative to attract new membership and explore a wider demographic continued this year. With this in mind, it has been a high priority to create a new website fit-for-purpose and has been a major project throughout 2023/2024.

Education

The BVA continued to provide a balanced programme of face-to-face and online events starting with the delayed Annual Voice Clinics Forum in April 2023 focusing on Laryngeal Diagnostics. This Multidisciplinary event normally occurs at the start of the year but due to collaboration with St Thomas Hospital, this was moved to April. Other events and study days that were face-to-face included 'Quiet Courage': finding a way through with voice loss, a study day for microphone singers, singing teachers and vocal clinicians and the Voice Clinics Forum 2024 focusing on multidisciplinary management of functional voice disorders. Online events included 'Follow the science', a BVA research day and the first in a new online series 'Talk Voice' focusing on the speaking voice.

Publishing and Communications

The Voice Clinics directory continues to be updated and is available on the website. It is the only such list of the Voice Clinics in the UK and is accessible to members and non-members. The BVA's social media presence has steadily grown this year, spreading awareness of its work and now has 11,000 followers across Facebook, Twitter, Instagram and LinkedIn, many who are BVA members. Information leaflets continue to be published and renewed when stocks are depleted. The last leaflet published was for World Voice Day 2024 where the BVA collaborated with the Australian Voice Association (AVA) targeting teachers' awareness of the importance of caring for their voices.

Financial review

The BVA remains in a stable financial position, with no fixed overheads and a reasonable amount of funds in the bank. The total assets of the Company are now £91,643 versus £108,115 in the previous year. Expenditure exceeds income by £15,935. As before, the financial picture presented on 31 March 2024 reinforces how important it is for the BVA to run financially successful events which has become increasingly difficult in the current financial climate. Income from subscriptions amounted to £16,041 and income from events amounted to £22,333.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Council has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The British Voice Association is a company limited by guarantee and not having a share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr R Awad	(Resigned 31 May 2023)
Mr J Fishman	
Ms L A C Gibbs	
Mr B Gjerqeku (Williams)	(Resigned 12 November 2023)
Ms G A McElearney	
Mrs J Oakshott	
Mr S Queen	
Ms R S Schwarz	
Mr N Spantideas	
Mrs S M Wright-Owens	
Ms R Mawby	(Appointed 9 November 2023)
Dr R Moseley-Morgan	(Appointed 22 October 2023)

Each member of Council was duly nominated to serve as a director by a BVA member and was then elected at an Annual General Meeting of the Company. Directors who were co-opted had been nominated by Council and will be re-elected at the AGM 2024. Directors are elected to serve a three-year term. The Annual General Meetings in 2023 took place on Saturday 23rd September 2023 at the Friends Meeting House, 173-177 Euston Road London NW1 2BJ.

Qualifying third party indemnity provisions

None of the Council has any beneficiary interest in the company. All of the Council members are members of the company and guarantee to contribute £1 in the event of a winding up.

On behalf of the board of Trustees

Nikolaos Spantideas

Mr N Spantideas
President

21 August 2024

THE BRITISH VOICE ASSOCIATION

STATEMENT OF THE COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Council, who are also the directors of The British Voice Association for the purpose of company law, are responsible for preparing the The Council's 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

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

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

THE BRITISH VOICE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE BRITISH VOICE ASSOCIATION

I report to the Council on my examination of the financial statements of The British Voice Association (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Council of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Ltd

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 21 August 2024

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	25	-
Charitable activities	4	22,333	10,174
Other trading activities	5	22,585	26,756
Investments	6	1,100	1,457
Total income		<u>46,043</u>	<u>38,387</u>
Expenditure on:			
Charitable activities	7	61,978	43,382
Total expenditure		<u>61,978</u>	<u>43,382</u>
Net expenditure and movement in funds		(15,935)	(4,995)
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>104,842</u>	<u>109,837</u>
Fund balances at 31 March 2024		<u>88,907</u>	<u>104,842</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		91,643		108,115	
Current liabilities	12	<u>(2,736)</u>		<u>(3,273)</u>	
Net current assets			<u>88,907</u>		<u>104,842</u>
Income funds					
Unrestricted funds			<u>88,907</u>		<u>104,842</u>
			<u>88,907</u>		<u>104,842</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council on 21 August 2024

Rebecca Moseley-Morgan

Dr R Moseley-Morgan
Treasurer

Nikolaos Spantideas

Mr N Spantideas
President

Company Registration No. 03873285

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

The British Voice Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT. Expenditure specifically for courses held in the following year is shown on the balance sheet as prepayments and recognised as expenditure in the year the course takes place.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33.3% on a straight line basis
----------------------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2024 £	Total 2023 £
Donations and gifts	25	-
	<u>25</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Courses	22,333	10,174
	<u>22,333</u>	<u>10,174</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Subscriptions	16,041	25,556
Gift Aid recovered	6,544	-
Sponsorship	-	700
Advertising	-	500
	<u>22,585</u>	<u>26,756</u>
Other trading activities	22,585	26,756
	<u>22,585</u>	<u>26,756</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,100	1,457

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Newsletter	2,922	5,453
Hire of venues and setup	8,005	7,590
Insurance	375	370
Speakers and delegates	3,844	2,111
Administration	26,827	14,665
Computer and website	6,783	3,115
Subscriptions	610	440
Advertising	2,665	1,823
Printing, postage and stationery	2,701	3,144
Telephone	1,052	935
Sundry expenses	1,149	805
Travel and accommodation	2,193	-
PO box rental	-	300
	<u>59,126</u>	<u>40,751</u>
Share of support and governance costs (see note 8)		
Governance	2,852	2,631
	<u>61,978</u>	<u>43,382</u>
Analysis by fund		
Unrestricted funds	<u>61,978</u>	<u>43,382</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	Charitable activities	Total
	2024	2023
	£	£
Governance	2,852	2,631
	<u> </u>	<u> </u>
	2024	2023
	£	£
Governance costs comprise:		
Accountancy	1,590	1,560
Independent examination	600	600
Bank charges	662	471
	<u> </u>	<u> </u>
	2,852	2,631
	<u> </u>	<u> </u>

9 Council

Council member Ms G McElearney was paid a total of £1,000 (2023 £1,510) for editorial services supplied to the charity during the year. She was also reimbursed £1,165 (2023: £362) for travel and accommodation expenses. The authority for this payment is contained in the Memorandum and Articles of Association.

Also, Tristan Spill, a Council member's relative, was contracted to do website and graphic design work and was paid £4,020 (2023: £6,073)

Other than this, none of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Current liabilities

	2024 £	2023 £
Trade payables	-	657
Accruals and deferred income	2,736	2,616
	<u>2,736</u>	<u>3,273</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	104,842	46,043	(61,978)	88,907

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	109,837	38,387	(43,382)	104,842

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE BRITISH VOICE ASSOCIATION

England & Wales - Charity number 1078709

Accounts

Charity registration number 1078709

Company registration number 03873285 (England and Wales)

THE BRITISH VOICE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Caladine

Chartered Certified Accountants

THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Dr R Awad Mr J Fishman Ms L A C Gibbs Mr B Gjerqeku (Williams) Ms G A McElearney Mrs J Oakshott Mr S Queen Ms R S Schwarz Mr N Spantideas Mrs S M Wright-Owens	(Appointed 4 September 2022)
Secretary	Mrs S M Wright-Owens	
Charity number	1078709	
Company number	03873285	
Principal address	P O Box 10778 Nottingham Nottinghamshire NG5 0LB	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

THE BRITISH VOICE ASSOCIATION

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THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Council present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and '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)'.

Objectives and activities

The company's objectives are to promote and encourage research into vocal health and voice disorders; to disseminate information and advice in all fields of voice through conferences, practical seminars and publications, and to disseminate information relating to vocal health to all those who rely on their voice professionally.

The British Voice Association comprises 504 fully paid-up members as of 31 March 2023 served by a Council of ten directors, detailed under 'Structure, governance and management', under the Presidency of Geraldine McElearney and with Rehab Awad as Treasurer.

Public benefit

The Council has considered the Commission's guidelines on public benefit and believe that the wide range of academic events, roadshows, informational leaflets and sections of the website ('Ask the BVA') demonstrates the public benefit of the work of the BVA. As to fee charging for educational events, the Council regularly reviews fees set for BVA educational events to ensure they are reasonable for the likely attendees. In most cases, provision is made for a lower fee for registered students.

Achievements and performance

The BVA pays great heed to the importance of the tri-purpose role of academic events as a means of income generation, education and attracting new members. Initiatives to reach out to students and teachers in the field of voice at musical academies continues.

Education

The BVA planned going back to face-to-face events with some caution at the end of the Covid-19 pandemic period. The BVA satisfaction survey in March 2022 also influenced planning future events as on-line events continued to be a popular choice with members, as well as those held face-to-face. Courses and study days put on were 'Singing for Health and Wellbeing: Lessons learned from practice and research', 'Breakthroughs and Boundaries: Exploring multi-disciplinary voice work', 'I Am My Voice: The art and science of vocal identity', 'Working With Young Performers - in choirs, theatre, and in training' and 'Sing Stronger for Longer: The latest research and tips on working with the mature voice'.

The annual 'Voice Clinics Forum' which normally is programmed at the start of each year was moved to April 2023. The BVA collaborated with Guys and St Thomas' Hospital, London, in a day conference focusing on Laryngeal Diagnostics. The event therefore falls outside the time span of this report.

Publishing and Communications

The BVA Newsletter has completed its twenty-second volume and continues to prove a good medium for communication among members. An updated directory of Voice Clinics in the UK has been maintained online but has not been printed in physical form. All membership data is regularly updated by the BVA. The Voice Clinics Directory is the only such list of the Voice Clinics in the UK and is easily available to the public or health professionals through the BVA's website.

The website continues to be maintained and updated regularly. The website is used to help not only BVA members and voice professionals, but members of the general public as well. The BVA also offers 'Ask the BVA', a service that allows anyone to seek advice about voice related matters.

The BVA continues to use social media to spread awareness of its work, with around 10,000 followers across Facebook, Twitter, Instagram and LinkedIn, many of whom are not BVA members. Information leaflets continue to be published and renewed when stocks are depleted, such as the leaflet on 'Preparing for voice surgery' offering advice on optimising recovery from voice surgery, 'Voice disorders in the workplace' or 'The voice and ageing'.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The BVA remains in a stable financial position, with no fixed overheads and a reasonable amount of funds in the bank. The total assets of the Company are now £108,115 versus £113,631 in the previous year. Expenditure exceeds income by £4,995. As before, the financial picture presented on 31 March 2022 reinforces how important it is for the BVA to run financially successful events which has become increasingly difficult in the current financial climate. Income from subscriptions amounted to £25,556 and income from events amounted to £10,174.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Council has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The British Voice Association is a company limited by guarantee and not having a share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr R Awad

Ms R S Schwarz

Mr J Fishman

Ms L A C Gibbs

Mr B Gjerqeku (Williams)

Mr Y Karagama

(Resigned 4 September 2022)

Ms G A McElearney

Mrs J Oakshott

Mr S Queen

(Appointed 4 September 2022)

Mr N Spantideas

Mrs S M Wright-Owens

Each member of Council was duly nominated to serve as a director by a BVA member and was then elected at an Annual General Meeting of the Company. Directors are elected to serve a three-year term. The Annual General Meeting in 2022 took place on 4th September, 2022 at Goodenough College, Mecklenburgh Square, London WC1N 2AB. At the meeting, council members Mr J Fishman, Mrs J Oakshott and Mr N Spantideas were reappointed and Mr Y Karagama retired. Directors of the company are also Trustees of the Charity.

Qualifying third party indemnity provisions

None of the Council has any beneficiary interest in the company. All of the Council members are members of the company and guarantee to contribute £1 in the event of a winding up.

On behalf of the board of Trustees

Geraldine McElearney

.....
Ms G A McElearney

President

Date: 29/11/23

THE BRITISH VOICE ASSOCIATION

STATEMENT OF THE COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Council, who are also the directors of The British Voice Association for the purpose of company law, are responsible for preparing the The Council's 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

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

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

THE BRITISH VOICE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE BRITISH VOICE ASSOCIATION

I report to the Council on my examination of the financial statements of The British Voice Association (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Council of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Ltd

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 23 August 2023

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	-	4,415
Charitable activities	4	10,174	47,419
Other trading activities	5	26,756	31,905
Investments	6	1,457	484
		<hr/>	<hr/>
Total income		38,387	84,223
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	43,382	75,085
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(4,995)	9,138
Fund balances at 1 April 2022		109,837	100,699
		<hr/>	<hr/>
Fund balances at 31 March 2023		104,842	109,837
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		108,115		113,631	
Current liabilities	13	(3,273)		(3,794)	
Net current assets			104,842		109,837
Income funds					
Unrestricted funds			104,842		109,837
			104,842		109,837


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.


The Trustees acknowledges her responsibilities for ensuring that the charity 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 company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council on

Geraldine McElearney

.....
Ms G A McElearney
President

Rehab Awad

.....
Dr R Awad
Treasurer

Company Registration No. 03873285

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

The British Voice Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread. The duration of the lockdown or future or future government policies are unknown. However, the Trustees are confident that the charity has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT. Expenditure specifically for courses held in the following year is shown on the balance sheet as prepayments and recognised as expenditure in the year the course takes place.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33.3% on a straight line basis
----------------------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total	Unrestricted
	2023	funds
	£	2022
		£
Donations and gifts	-	4,415
	<u> </u>	<u> </u>
Donations and gifts		
Donations and gifts	-	873
Gift aid	-	3,542
	<u> </u>	<u> </u>
	-	4,415
	<u> </u>	<u> </u>

4 Charitable activities

	2023	2022
	£	£
Courses	10,174	47,419
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Subscriptions	25,556	29,795
Sponsorship	700	1,600
Advertising	500	510
	<u> </u>	<u> </u>
Other trading activities	26,756	31,905
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,457	484
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	2023 £	2022 £
Newsletter	5,453	4,114
Hire of venues and setup	7,590	35,865
Insurance	370	285
Speakers and delegates	2,111	2,598
Administration	14,665	15,743
Computer and website	3,115	3,458
Subscriptions	440	776
Advertising	1,823	1,428
Printing, postage and stationery	3,144	5,228
Telephone	935	870
Sundry expenses	805	136
Storage Rent	-	1,599
PO box rental	300	284
	<u>40,751</u>	<u>72,384</u>
Share of governance costs (see note 8)	2,631	2,701
	<u>43,382</u>	<u>75,085</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	1,560	1,560	1,620
Independent examination	-	600	600	600
Bank charges	-	471	471	481
	<u>-</u>	<u>2,631</u>	<u>2,631</u>	<u>2,701</u>
<u>Analysed between</u>				
Charitable activities	<u>-</u>	<u>2,631</u>	<u>2,631</u>	<u>2,701</u>

9 Council

Council member Ms G McElearney was paid a total of £1,510 (2022 £1,500) for editorial services supplied to the charity during the year. She was also reimbursed £362 (2022: £nil) for travel and accommodation expenses. The authority for this payment is contained in the Memorandum and Articles of Association.

Other than this, none of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Property, plant and equipment

	Fixtures, fittings and equipment £
Cost	
At 1 April 2022	3,519
At 31 March 2023	3,519
Depreciation and impairment	
At 1 April 2022	3,519
At 31 March 2023	3,519
Carrying amount	
At 31 March 2023	-
At 31 March 2022	-

13 Current liabilities

	2023 £	2022 £
Trade payables	657	410
Accruals and deferred income	2,616	3,384
	3,273	3,794

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE BRITISH VOICE ASSOCIATION

England & Wales - Charity number 1078709

Accounts

Charity registration number 1078709

Company registration number 03873285 (England and Wales)

THE BRITISH VOICE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



Caladine

Chartered Certified Accountants

THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Dr R Awad	(Appointed 5 September 2021)
	Ms R S Chandler (Schwarz)	(Appointed 5 September 2021)
	Mr J Fishman	
	Ms L A C Gibbs	
	Mr B Gjerqeku (Williams)	(Appointed 5 September 2021)
	Mr Y Karagama	
	Ms G A McElearney	
	Mrs J Oakshott	
	Mr N Spantideas	
Mrs S M Wright-Owens		
Secretary	Ms K M Carroll-Porczynski	
Charity number	1078709	
Company number	03873285	
Principal address	P O Box 10778 Nottingham NG5 0LB	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	Colin Dadswell FCA ACCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

THE BRITISH VOICE ASSOCIATION

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Statement of financial position	6
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THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Council present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The company's objectives are to promote and encourage research into vocal health and voice disorders; to disseminate information and advice in all fields of voice through conferences, practical seminars and publications, and to disseminate information relating to vocal health to all those who rely on their voice professionally.

The British Voice Association comprises 563 fully paid-up members as of 31 March 2022, served by a Council of 10 directors, detailed under 'Structure, governance and management', under the Presidency of Louise Gibbs and with Rehab Awad as Treasurer.

Public benefit

The Council have considered the Commission's guidelines on public benefit and believe that the wide range of academic events, Roadshows, informational leaflets and sections of the website ('Ask the BVA') demonstrate the public benefit of the work of the BVA. As to fee charging for educational events, the Council regularly review fees set for BVA educational events to see if they are reasonable for the likely attendees. In most cases, provision is made for a lower fee for registered students.

Achievements and performance

The BVA pays great heed to the importance of the tri purpose role of academic events as a means of income generation, education and attracting new members. Initiatives to reach out to students and teachers in the field of Voice at musical academies continues.

Education

With the Covid-19 pandemic still on-going The British Voice Association continued a full programme of courses online with the BVA@home series, which included Secrets of the Spoken Voice, the conference Choice for Voice 2021: Crossing Boundaries in Voice, The Contemporary Commercial Music (CCM) Singer and Voice Clinics Forum. In addition the BVA continued the recorded series of interviews with people of note from various professional groups that are representative of its membership and made these available online only to its members (Keynote Conversations).

Publishing and Communications

The BVA Newsletter has completed its twenty-first volume and continues to prove a good medium for communication among members. An updated directory of Voice Clinics in the UK has been maintained online but has not been re-printed in physical form. All membership data is regularly updated by the BVA and a new list of members has been printed and circulated during the past year. The Voice Clinics Directory is the only such list of the Voice Clinics in the UK and is easily available to the public or health professionals through the BVA's website.

The website continues to be upgraded regularly, including enhancing the Members Only section. The website is being used to help not just BVA members and Voice professionals but members of the general public. The BVA also offers 'Ask the BVA', where advice can be sought about voice related matters.

The BVA continues spreading awareness of the work of the association through Facebook, Twitter and other social media with Twitter currently having the most followers at close to 3500, many of whom are not BVA members. Information leaflets continue to be published, such as the leaflet on "Lift your voice without hurting it: advice to broadcasters, voice actors, voice-over artists, and communicators of all kinds". The BVA continues the 'Valuing Voices' initiative encouraging people to create a personalised 'audio album' of voices of their friends and families.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The BVA remains in a stable financial position, with no fixed overheads and a reasonable amount of funds in the bank. The total assets of the Company are now £109,837 versus £100,699 in the previous year. Income exceeded expenditure by £9,138. As before, the financial picture presented at 31 March 2022 reinforces how important it is for the BVA to run financially successful events. Income from subscriptions amounted to £29,795 and income from events amounted to £47,419.

Membership subscription rates for 2021-2022 remained unchanged since April 2013 at £65 for basic membership, £75 for overseas members, £100 for corporate members and £30 for students/young graduates.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Council has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The British Voice Association is a company limited by guarantee and not having a share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr R Awad	(Appointed 5 September 2021)
Ms R S Chandler (Schwarz)	(Appointed 5 September 2021)
Mr J Fishman	
Mr R P Edgar-Wilson	(Resigned 5 September 2021)
Ms L A C Gibbs	
Mr B Gjerqeku (Williams)	(Appointed 5 September 2021)
Mr Y Karagama	
Mr C A Lees	(Resigned 5 September 2021)
Ms G A McElearney	
Mr P McKenna	(Resigned 5 September 2021)
Mrs J Oakshott	
Mr N Spantideas	
Mrs S M Wright-Owens	

Each member of Council was duly nominated to serve as a director by a BVA member and was then elected at an Annual General Meeting of the Company. Directors are elected to serve a three-year term. The Annual General Meeting in 2021 took place online on 5th September, 2021. Directors of the company are also Trustees of the Charity.

Qualifying third party indemnity provisions

None of the Council has any beneficiary interest in the company. All of the Council members are members of the company and guarantee to contribute £1 in the event of a winding up.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Statement of the Council's responsibilities

The Council, who are also the directors of The British Voice Association for the purpose of company law, are responsible for preparing the The Council's 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

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

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

On behalf of the board of Trustees

Ms L A C Gibbs
President

7 July 2022

THE BRITISH VOICE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE BRITISH VOICE ASSOCIATION

I report to the Council on my examination of the financial statements of The British Voice Association (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Council of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Colin Dadswell FCA ACCA DChA

Caladine Ltd

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated:

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	4,415	6,740
Charitable activities	4	47,419	21,860
Other trading activities	5	31,905	32,657
Investments	6	484	639
Total income		<u>84,223</u>	<u>61,896</u>
<u>Expenditure on:</u>			
Charitable activities	7	<u>75,085</u>	<u>42,195</u>
Net income for the year/ Net movement in funds		9,138	19,701
Fund balances at 1 April 2021		<u>100,699</u>	<u>80,998</u>
Fund balances at 31 March 2022		<u><u>109,837</u></u>	<u><u>100,699</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		113,631		102,559	
Current liabilities					
	12	(3,794)		(1,860)	
Net current assets			109,837		100,699
Income funds					
Unrestricted funds			109,837		100,699
			109,837		100,699

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The Trustees acknowledge their responsibilities for ensuring that the charity 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 company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council on 7 July 2022

Ms L A C Gibbs
President

Dr R Awad
Treasurer

Company Registration No. 03873285

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The British Voice Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread. The duration of the lockdown or future or future government policies are unknown. However, the Trustees are confident that the charity has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT. Expenditure specifically for courses held in the following year is shown on the balance sheet as prepayments and recognised as expenditure in the year the course takes place.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33.3% on a straight line basis
----------------------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	4,415	6,740
	<u> </u>	<u> </u>
Donations and gifts		
Donations and gifts	873	249
Gift aid	3,542	6,491
	<u> </u>	<u> </u>
	<u>4,415</u>	<u>6,740</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022	2021
	£	£
Courses	47,419	21,860
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Subscriptions	29,795	31,757
Sponsorship	1,600	150
Advertising	510	750
	<u> </u>	<u> </u>
Other trading activities	31,905	32,657
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	484	639
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Depreciation and impairment	-	206
Newsletter	4,114	2,043
Hire of venues and setup	35,865	3,057
Insurance	285	361
Speakers and delegates	2,598	4,567
Administration	15,743	17,178
Computer and website	3,458	4,089
Council and Education Working Party Members' Travel and Meeting Costs	-	366
Subscriptions	776	1,090
Advertising	1,428	741
Printing, postage and stationery	5,228	3,314
Telephone	870	827
Sundry expenses	136	96
Travel and accommodation	-	308
Storage Rent	1,599	1,587
PO box rental	284	-
	<u>72,384</u>	<u>39,830</u>
Share of governance costs (see note 8)	2,701	2,365
	<u>75,085</u>	<u>42,195</u>

8 Support costs

	Support costs £	Governance costs £	Total 2022 £	Support costs £	Governance costs £	Total 2021 £
Accountancy	-	1,620	1,620	-	1,464	1,464
Independent examination	-	600	600	-	480	480
Bank charges	-	481	481	-	421	421
	<u>-</u>	<u>2,701</u>	<u>2,701</u>	<u>-</u>	<u>2,365</u>	<u>2,365</u>
<u>Analysed between</u>						
Charitable activities	<u>-</u>	<u>2,701</u>	<u>2,701</u>	<u>-</u>	<u>2,365</u>	<u>2,365</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Council

Council member Ms G McElearney was paid a total of £1,500 (2021: £1,000) for editorial services supplied to the charity during the year. The authority for this payment is contained in the Memorandum and Articles of Association.

Other than this, none of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Property, plant and equipment

	Fixtures, fittings and equipment £
Cost	
At 1 April 2021	3,519
At 31 March 2022	3,519
Depreciation and impairment	
At 1 April 2021	3,519
At 31 March 2022	3,519
Carrying amount	
At 31 March 2022	-
At 31 March 2021	-

12 Current liabilities

	2022 £	2021 £
Trade payables	410	60
Accruals and deferred income	3,384	1,800
	3,794	1,860

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE BRITISH VOICE ASSOCIATION

England & Wales - Charity number 1078709

Accounts

Charity Registration No. 1078709

Company Registration No. 03873285 (England and Wales)

THE BRITISH VOICE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



Caladine

Chartered Certified Accountants

THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Mr C A Lees Mr R P Edgar-Wilson Ms L A C Gibbs Ms G A McElearney Mrs S M Wright-Owens Mr J Fishman Mr P McKenna Mr Y Karagama Mrs J Oakshott Mr N Spantideas Dr R Awad	(Appointed 18 May 2021)
Secretary	Ms K M Carroll-Porzynski	
Charity number	1078709	
Company number	03873285	
Principal address	P O Box 10778 Nottingham NG5 0LB	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

THE BRITISH VOICE ASSOCIATION

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Statement of financial position	6
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THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Council present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The company's objectives are to promote and encourage research into vocal health and voice disorders; to disseminate information and advice in all fields of voice through conferences, practical seminars and publications, and to disseminate information relating to vocal health to all those who rely on their voice professionally.

The British Voice Association comprises 599 fully paid-up members as of 31 March 2021, served by a Council of 10 directors, detailed under 'Structure, governance and management', under the Presidency of Craig Lees and with Richard Edgar-Wilson as Treasurer.

Public benefit

The Council have considered the Commission's guidelines on public benefit and believe that the wide range of academic events, Roadshows, informational leaflets and sections of the website ('Ask the BVA') demonstrate the public benefit of the work of the BVA. As to fee charging for educational events, the Council regularly review fees set for BVA educational events to see if they are reasonable for the likely attendees. In most cases, provision is made for a lower fee for registered students.

Achievements and performance

The BVA pays great heed to the importance of the tri purpose role of academic events as a means of income generation, education and attracting new members. Initiatives to reach out to students and teachers in the field of Voice at musical academies continues.

Education: With the Covid-19 pandemic all the BVA's courses moved online. That said, the BVA continued a full programme of courses, which included Healthy Mind, Healthy Voice, the BVA@Home, Training the Vocal Athlete, The Voice Top Down, and Voice Clinics Forum. In addition the BVA recorded a series of interviews with people of note from various professional groups that are representative of its membership and made these available online only to its members (Keynote Conversations). The Choice for Voice 2020 conference that had been planned for September 2020 was deferred for a year due to the pandemic.

Publishing and Communications: The BVA Newsletter has completed its twenty-first volume and continues to prove a good medium for communication among members. An updated directory of Voice Clinics in the UK has been maintained online but has not been printed in physical form. Whilst all membership data is regularly updated by the BVA no new list of members has been printed and circulated during the past year. The Voice Clinics Directory is the only such list of the Voice Clinics in the UK and is easily available to the public or health professionals through the BVA's website.

The website continues to be upgraded regularly, including enhancing the Members Only section. The website is being used to help not just BVA members and Voice professionals but members of the general public. The BVA also offers 'Ask the BVA', where advice can be sought about voice related matters.

The BVA continues spreading awareness of the work of the association through Facebook, Twitter and other social media. Since inception in 2011-2012 it has over 3,000 followers on each, many of whom are not BVA members. Information leaflets continue to be published, such as the leaflet on "The Virtual Voice: How to Maintain a Healthy Voice Online". The BVA continues its 'valuing voices' initiative encouraging people to create a personalised 'audio album' of voices of their friends and families.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The BVA remains in a stable financial position, with no fixed overheads and a reasonable amount of funds in the bank. The total assets of the Company are now £100,699 versus £80,998 in the previous year. Income exceeded expenditure by £19,701. As before, the financial picture presented at 31 March 2021 reinforces how important it is for the BVA to run financially successful events. Income from subscriptions amounted to £31,757 and income from events amounted to £21,860.

Membership subscription rates for 2020-2021 remained unchanged since April 2013 at £65 for basic membership, £75 for overseas members, £100 for corporate members and £30 for students/young graduates.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Council has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The British Voice Association is a company limited by guarantee and not having a share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C A Lees
Mr R P Edgar-Wilson
Ms L A C Gibbs
Ms G A McElearney
Mrs S M Wright-Owens
Mr J Fishman
Mr P McKenna
Mr Y Karagama
Mrs J Oakshott
Mr N Spantideas
Dr R Awad

(Appointed 18 May 2021)

Each member of Council was duly nominated to serve as a director by a BVA member and was then elected at an Annual General Meeting of the Company or was co-opted by Council. Directors are elected to serve a three-year term. The BVA's Articles of Association did not provide for online meetings of members. Taking advantage of legislation brought in during the pandemic, the Annual General Meeting in 2020 took place online on 26 September.

Directors of the company are also Trustees of the Charity. The director-trustees decided that, due to the uncertainties of the pandemic time, the directors would continue to serve (without an election of directors) for a further year (if they were willing to do so); all directors agreed to continue to serve. At the 2020 Annual General Meeting the BVA's Articles of Association were amended to allow for future meetings of members to be online and to allow for communication with members not just by post but by any method deemed valid by company law.

None of the Council has any beneficiary interest in the company. All of the Council members are members of the company and guarantee to contribute £1 in the event of a winding up.

THE BRITISH VOICE ASSOCIATION

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of the Council's responsibilities

The Council, who are also the directors of The British Voice Association for the purpose of company law, are responsible for preparing the The Council's 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

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

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

On behalf of the board of Trustees

.....
Mr C A Lees

President

Dated:

THE BRITISH VOICE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE BRITISH VOICE ASSOCIATION

I report to the Council on my examination of the financial statements of The British Voice Association (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Council of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Ltd
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated:

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	6,740	2,652
Charitable activities	4	21,860	39,874
Other trading activities	5	32,657	36,430
Investments	6	639	1,178
Total income		<u>61,896</u>	<u>80,134</u>
<u>Expenditure on:</u>			
Charitable activities	7	<u>42,195</u>	<u>80,467</u>
Net income/(expenditure) for the year/ Net movement in funds		19,701	(333)
Fund balances at 1 April 2020		<u>80,998</u>	<u>81,331</u>
Fund balances at 31 March 2021		<u><u>100,699</u></u>	<u><u>80,998</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRITISH VOICE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	11		-		207
Current assets					
Trade and other receivables	12	-		2,610	
Cash at bank and in hand		102,559		80,548	
		<u>102,559</u>		<u>83,158</u>	
Current liabilities	13	(1,860)		(2,367)	
Net current assets			100,699		80,791
Total assets less current liabilities			<u>100,699</u>		<u>80,998</u>
Income funds					
Unrestricted funds			100,699		80,998
			<u>100,699</u>		<u>80,998</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity 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 company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council on

.....
Mr C A Lees
President

.....
Mr R P Edgar-Wilson
Treasurer

Company Registration No. 03873285

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

The British Voice Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread. The duration of the lockdown or future or future government policies are unknown. However, the Trustees are confident that the charity has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT. Expenditure specifically for courses held in the following year is shown on the balance sheet as prepayments and recognised as expenditure in the year the course takes place.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	33.3% on a straight line basis
----------------------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	6,740	2,652
	<u> </u>	<u> </u>
Donations and gifts		
Donations and gifts	249	42
Gift aid	6,491	2,610
	<u> </u>	<u> </u>
	<u>6,740</u>	<u>2,652</u>
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021	2020
	£	£
Courses	21,860	39,874
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Subscriptions	31,757	34,025
Sponsorship	150	1,000
Advertising	750	1,405
	<u> </u>	<u> </u>
Other trading activities	32,657	36,430
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	639	1,178
	<u> </u>	<u> </u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Depreciation and impairment	206	206
Newsletter	2,043	2,756
Hire of venues and setup	3,057	12,844
Insurance	361	372
Speakers and delegates	4,567	5,181
Administration	17,178	22,675
Computer and website	4,089	3,794
Council and Education Working Party Members' Travel and Meeting Costs	366	3,192
Subscriptions	1,090	891
Advertising	741	2,018
Printing, postage and stationery	3,314	13,858
Telephone	827	741
Sundry expenses	96	50
Travel and accommodation	308	3,092
Courses (London Voice)	-	3,468
Storage Rent	1,587	1,587
	<u>39,830</u>	<u>76,725</u>
Share of governance costs (see note 8)	2,365	3,742
	<u>42,195</u>	<u>80,467</u>

8 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Legal and professional	-	-	-	-	600	600
Accountancy	-	1,464	1,464	-	1,380	1,380
Independent examination	-	480	480	-	480	480
Bank charges	-	421	421	-	1,282	1,282
	<u>-</u>	<u>2,365</u>	<u>2,365</u>	<u>-</u>	<u>3,742</u>	<u>3,742</u>
<u>Analysed between</u>						
Charitable activities	<u>-</u>	<u>2,365</u>	<u>2,365</u>	<u>-</u>	<u>3,742</u>	<u>3,742</u>

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Council

None of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

	2021 Number	2020 Number
Total	-	-

11 Property, plant and equipment

	Fixtures, fittings and equipment £
Cost	
At 1 April 2020	3,519
At 31 March 2021	3,519
Depreciation and impairment	
At 1 April 2020	3,313
Depreciation charged in the year	206
At 31 March 2021	3,519
Carrying amount	
At 31 March 2021	-
At 31 March 2020	207

12 Trade and other receivables

	2021 £	2020 £
Amounts falling due within one year:		
Other receivables	-	2,610

THE BRITISH VOICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Current liabilities

	2021	2020
	£	£
Trade payables	60	567
Accruals and deferred income	1,800	1,800
	<u>1,860</u>	<u>2,367</u>
	<u><u>1,860</u></u>	<u><u>2,367</u></u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).