

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**



# THE BRITISH VOICE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	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)
<b>Secretary</b>	Ms K M Carroll-Porczynski	
<b>Charity number</b>	1078709	
<b>Company number</b>	03873285	
<b>Principal address</b>	P O Box 10778 Nottingham NG5 0LB	
<b>Registered office</b>	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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# 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 2021

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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

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### 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

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### 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

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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 £
<b><u>Income from:</u></b>			
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
<b>Total income</b>		<u>61,896</u>	<u>80,134</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>42,195</u>	<u>80,467</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		19,701	(333)
Fund balances at 1 April 2020		<u>80,998</u>	<u>81,331</u>
<b>Fund balances at 31 March 2021</b>		<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 £	£
<b>Fixed assets</b>					
Property, plant and equipment	11		-		207
<b>Current assets</b>					
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>	
<b>Current liabilities</b>	13	(1,860)		(2,367)	
Net current assets			100,699		80,791
<b>Total assets less current liabilities</b>			<u>100,699</u>		<u>80,998</u>
<b>Income funds</b>					
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

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### 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

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### 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
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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
<b>Donations and gifts</b>		
Donations and gifts	249	42
Gift aid	6,491	2,610
	6,740	2,652

# THE BRITISH VOICE ASSOCIATION

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

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### 4 Charitable activities

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

### 5 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
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

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
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	-	2,365	2,365	-	3,742	3,742
	<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 £
<b>Cost</b>	
At 1 April 2020	3,519
At 31 March 2021	3,519
<b>Depreciation and impairment</b>	
At 1 April 2020	3,313
Depreciation charged in the year	206
At 31 March 2021	3,519
<b>Carrying amount</b>	
At 31 March 2021	-
At 31 March 2020	207

### 12 Trade and other receivables

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

# THE BRITISH VOICE ASSOCIATION

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

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### 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>

### 14 Related party transactions

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