

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



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

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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 2023 £	Unrestricted funds 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
Total income		38,387	84,223
<u>Expenditure on:</u>			
Charitable activities	7	43,382	75,085
Net (expenditure)/income for the year/ Net movement in funds		(4,995)	9,138
Fund balances at 1 April 2022		109,837	100,699
Fund balances at 31 March 2023		104,842	109,837

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
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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 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 funds
	2023	2022
	£	£
Donations and gifts	-	4,415
	=====	=====
Donations and gifts		
Donations and gifts	-	873
Gift aid	-	3,542
	=====	=====
	-	4,415
	=====	=====

4 Charitable activities

	2023	2022
	£	£
Courses	10,174	47,419
	=====	=====

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
	<hr/>	<hr/>
Other trading activities	26,756	31,905
	<hr/>	<hr/>

6 Investments

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

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
	<hr/> 40,751	<hr/> 72,384
Share of governance costs (see note 8)	2,631	2,701
	<hr/> 43,382	<hr/> 75,085

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
	<hr/> -	<hr/> 2,631	<hr/> 2,631	<hr/> 2,701
<u>Analysed between</u>				
Charitable activities	-	2,631	2,631	2,701
	<hr/> -	<hr/> 2,631	<hr/> 2,631	<hr/> 2,701

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).