

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



THE BRITISH VOICE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Mr J Fishman Ms L A C Gibbs 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 Dr R Moseley-Morgan	(Appointed 9 November 2023) (Appointed 22 October 2023)
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 2024

The Council present their annual report and financial statements for the year ended 31 March 2024.

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 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		46,043	38,387
Expenditure on:			
Charitable activities	7	61,978	43,382
Total expenditure		61,978	43,382
Net expenditure and movement in funds		(15,935)	(4,995)
Reconciliation of funds:			
Fund balances at 1 April 2023		104,842	109,837
Fund balances at 31 March 2024		88,907	104,842

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	(2,736)		(3,273)	
Net current assets			88,907		104,842
Income funds					
Unrestricted funds			88,907		104,842
			88,907		104,842

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
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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.

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	-

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Courses	22,333	10,174

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
Other trading activities	22,585	26,756

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
	59,126	40,751
Share of support and governance costs (see note 8)		
Governance	2,852	2,631
	61,978	43,382
Analysis by fund		
Unrestricted funds	61,978	43,382

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