

REGISTERED COMPANY NUMBER: 04293391 (England and Wales)
REGISTERED CHARITY NUMBER: 1093292

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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

Objectives and aims

The company is a charitable company and exists to advance the musical education of children and young persons in the United Kingdom through promotion of, and liaison with, regional choirs and provisions of facilities and equipment for members of such choirs.

It also exists to advance the study and practice of Choral Music in order to foster public knowledge and appreciation of such music by means of public performance.

The founder's vision was that talented young singers from throughout the United Kingdom would have the opportunity to work together and enjoy making music under the guidance of inspired teachers.

Significant activities

Due to the continuing disruption of the Covid-19 pandemic, we were unable to run our residential choral courses. The trustees took the decision to move both courses online. We adapted our offering and were able to offer our choristers different experiences. For our Easter course, we invited external musicians to give workshops and talks. Our choirs worked on a virtual choir recording, which was put together by a sound engineer and video producer. At our summer course, our music staff provided a variety of workshops. Throughout both courses we continued to focus on the provision of a holistic experience, offering good quality pastoral time as well as musical activities. The trustees felt that it was important to continue to provide good quality music education despite the circumstances. Feedback from parents and carers proved that our online courses were very well received, and this had been an invaluable exercise.

FINANCIAL REVIEW

Reserves policy

The trustees recognise that the charity needs to maintain sufficient reserves to support the successful continuance of its activities, in particular given the uncertainty brought about by the Covid-19 pandemic. The trustees are seeking to increase the charity's income from donations and fundraising. This is in order to develop both the bursary scheme and the schools' workshop programme, both of which aim to help children to access choral training that they may not otherwise be able to benefit from.

The net outflow of funds for the year amounted to £18,935 (2020: £81,612) and the fund balance at the end of the year stands at £226,848 (2020: £207,913)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 25th September 2001 and registered as a charity on the 6th August 2002. It constitutes a limited company, as defined by the Companies Act 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the board are elected to serve for a period of 3 years, subject to ratification at each AGM.

Recruitment and appointment of new trustees

Trustees are sought and appointed from amongst those who have a particular interest in advancing the musical education of the young and who bring appropriate attributes and experience to the Board of Trustees.

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN (REGISTERED NUMBER: 04293391)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is administered by the Board of Trustees. The day to day operations of the charity are delegated to the Chief Executive Officer, Nicole O'Donnell.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the trustees have had due regard to guidance published by the Charities Commission on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04293391 (England and Wales)

Registered Charity number

1093292

Registered office

Court House
Court Road
Bridgend
CF31 1BE

Principal address

20 Chacombe Road
Middleton Cheney
Banbury
Oxfordshire
OX17 2QS

Trustees

C T Loring (resigned 4.3.21)
Ms K C McCallum
Ms E Bonnon
Ms C J C McNeill
Ms A C Carter
Ms J F Kemp
Ms M A Weatherley
Ms S E A Aitken (resigned 8.9.21)

Company Secretary

Ms N L O'Donnell

Independent Examiner

Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

Approved by order of the board of trustees on 19 January 2022 and signed on its behalf by:

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN (REGISTERED NUMBER: 04293391)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Ms K C McCallum - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

Independent examiner's report to the trustees of The National Children's Choir of Great Britain ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J. E. Payne
ACA
Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

19 January 2022

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		-	525
Other trading activities	2	79,370	3,369
Investment income	3	22	508
Total		<u>79,392</u>	<u>4,402</u>
 EXPENDITURE ON			
Raising funds		98,218	85,954
Other		109	60
Total		<u>98,327</u>	<u>86,014</u>
 NET INCOME/(EXPENDITURE)		<u>(18,935)</u>	<u>(81,612)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		226,848	308,460
 TOTAL FUNDS CARRIED FORWARD		<u><u>207,913</u></u>	<u><u>226,848</u></u>

The notes form part of these financial statements

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN (REGISTERED NUMBER: 04293391)**

**BALANCE SHEET
31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	10	-	15,196
Cash at bank		211,671	220,846
		<u>211,671</u>	<u>236,042</u>
CREDITORS			
Amounts falling due within one year	11	(3,758)	(9,194)
		<u>207,913</u>	<u>226,848</u>
NET CURRENT ASSETS			
		207,913	226,848
TOTAL ASSETS LESS CURRENT LIABILITIES			
		207,913	226,848
NET ASSETS			
		<u>207,913</u>	<u>226,848</u>
FUNDS	12		
Unrestricted funds		207,913	226,848
TOTAL FUNDS		<u>207,913</u>	<u>226,848</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2022 and were signed on its behalf by:

K C McCallum - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of management wages, accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Course Fees	77,256	280
Auditions	2,030	2,458
Sundry sales	84	631
	<u>79,370</u>	<u>3,369</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>22</u>	<u>508</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Other trading activities	<u>34,730</u>	<u>13,249</u>	<u>47,979</u>

Support costs, included in the above, are as follows:

	2021	2020
	Other	Total
	trading	activities
	activities	activities
	£	£
Wages	33,994	47,127
Pensions	736	377
Accountancy fees	2,542	2,846
Legal and professional fees	10,707	8,201
	<u>47,979</u>	<u>58,551</u>

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent Examination Fee	1,500	900
Independent Examiner other services	1,042	1,057
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	53,579	47,127
Other pension costs	736	377
	<u> </u>	<u> </u>
	<u>54,315</u>	<u>47,504</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Key management personnel includes the Chief Executive Officer. The total employee benefits (including salary, employers national insurance, pension and benefits in kind) of the key management personnel of the charity were £34,579.

8. EX GRATIA PAYMENTS

During the year an ex gratia payment of £5,000 was made by the charity to a former staff member in gratitude of their hard work and dedication to the choir. The payment was approved by the Board of Trustees following authorisation by the Charity Commission.

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	525
Other trading activities	3,369
Investment income	508
Total	4,402
EXPENDITURE ON	
Raising funds	85,954
Other	60
Total	86,014
NET INCOME/(EXPENDITURE)	(81,612)
RECONCILIATION OF FUNDS	
Total funds brought forward	308,460
TOTAL FUNDS CARRIED FORWARD	226,848

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	-	15,196

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	3,758	9,194

12. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	226,848	(18,935)	207,913
TOTAL FUNDS	<u>226,848</u>	<u>(18,935)</u>	<u>207,913</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,392	(98,327)	(18,935)
TOTAL FUNDS	<u>79,392</u>	<u>(98,327)</u>	<u>(18,935)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	308,460	(81,612)	226,848
TOTAL FUNDS	<u>308,460</u>	<u>(81,612)</u>	<u>226,848</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,402	(86,014)	(81,612)
TOTAL FUNDS	<u>4,402</u>	<u>(86,014)</u>	<u>(81,612)</u>

**THE NATIONAL CHILDREN'S CHOIR OF
GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	308,460	(100,547)	207,913
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>308,460</u>	<u>(100,547)</u>	<u>207,913</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,794	(184,341)	(100,547)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>83,794</u>	<u>(184,341)</u>	<u>(100,547)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.