

SOUTHAMPTON CHORAL SOCIETY

England & Wales - Charity number 1113817

Details

Status Registered

Legal form Charitable company

Company number [01600355](#)

Registered 2006-04-20

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

Contact

Address 13 Shanklin Crescent
Shirley
Southampton
SO15 7RB

Phone 02380552911

Email secretary@southamptonchoralsociety.org.uk

Website www.southamptonchoralsociety.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE STUDY OF THE ART OF MUSIC WITH SPECIAL REFERENCE TO CHORAL WORKS.

Activities: Rehearsal for, and production of Choral Concerts with Choir, soloists and orchestral or keyboard accompaniment. Takes part in Civic events including Remembrance Service, provides celebration choir for events.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HAMPSHIRE
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£29,391	£23,221	-	-
2024-07-31	£25,361	£23,415	-	-
2023-07-31	£23,698	£25,012	-	-
2022-07-31	£28,077	£26,126	-	-
2021-07-31	£9,808	£5,375	-	-

Trustees

Name	Role	Appointed
Barbara Cobley		2023-12-10
Claire Thompson		2023-01-23
DAVID JACK PEARCE		
DIANA BARNES		2013-01-23
PETER KENNETH FORD		
ROSALEEN PATRICIA WILKINSON		
Robert Graham Nicholls		2026-01-19

SOUTHAMPTON CHORAL SOCIETY

England & Wales - Charity number 1113817

Accounts

Charity Registration No. 1113817

Company Registration No. 1600355 (England and Wales)

SOUTHAMPTON CHORAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

SOUTHAMPTON CHORAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D. J. Pearce P. K. Ford R. P. Wilkinson D. M. Barnes B. F. Cobley C. Thompson G. Connell
Secretary	R. P. Wilkinson
Charity number	1113817
Company number	1600355
Principal address	13 Shanklin Crescent Shirley Southampton Hampshire SO15 7RB
Registered office	13 Shanklin Crescent Shirley Southampton Hampshire SO15 7RB
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS

SOUTHAMPTON CHORAL SOCIETY

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) 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 published in October 2019.

Objectives and activities

The charitable company's objects are "to advance the education of the public in the study of the art of music with special reference to choral works". To meet this objective the members attend regular rehearsals which culminate with productions to the public. The administration is carried out by a Council of Management.

Achievements and performance

During the year the charity put on two concerts and a Singing Day and took part in two more. Because of the cost of putting on concerts and the reduction in choir members since the Covid lockdown we collaborated with several other choirs this year.

We organised the following:-

October 2024 – Mozart Requiem in Romsey Abbey – joined by Conchord Singers

May 2025 - Joint rehearsal of three choirs at St James Road Methodist Church for Music Services performance of Brahms Requiem

July 2025 – Rutter Folk Songs at St James Road Methodist Church, this was an afternoon concert followed by tea and cakes provided by choir members

In addition to these we joined in with

February 2025 – The Conchord Singers performance of Haydn's Creation

May 2025 – Music Services performance of Brahms Requiem in Romsey Abbey. This was a collaboration with Conchord Singers, Portsmouth Baroque Choir and the Winchester Youth Orchestra and was part of our educational outreach programme.

The October concert unexpectedly raised over £2,000, half of this due to a grant from Choralis Fiscus, the summer concert nearly £100.

We were not involved financially with the Conchord singers concert. We had no financial responsibility for the musicians involved with the Music Services concert but did have responsibility for producing and selling programmes, organising refreshments and running the tombola. As we made a profit on these we gave a small fee to our Musical Director who despite having no official role supported the orchestra and choirs during the rehearsal.

The Celebration Choir had three wedding engagements this year. We were able to support the Southampton Mayor (our Honorary President) by leading the singing at the Cenotaph on Remembrance Sunday.

At the two concerts we organised we supported the mayors' charities by means of bucket collections which raised around £500.

The Trustees have given due consideration to the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning activities. The Society supports and encourages the musical talents of young people, sometimes awards a bursary to a local, young, talented, aspiring and needful student to help with music expenses. This year a talented young pianist played at our July concert and we have given her the Alban Rees-Jones award in memory of a former accompanist.

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

Financial review

The Charitable Company's income totalled £29,391 (2024: £25,361).

This includes Gift Aid of about £2,600. Many choir members entitled to the concessionary subscription rate paid the full amount which helped finances. A grant of £1,000 from Choralis Fiscus towards the cost of the Mozart Requiem in Romsey Abbey and a very generous donation of the same amount from a former choir member were much appreciated.

Reserves are needed to pay for upfront expenditure in booking rehearsal and concert venues, orchestras, for the hire of orchestral music, and to cover on-going concert expenses if ticket sales are insufficient to cover these costs. The charity's reserves policy is normally to maintain a target reserve in the region six months of the average resources expended over the last three years.

It was also agreed this year that better use of the savings account could be made by transferring money between it and the current account more often. Initially a second savings account was planned but as a charity the bank would not allow us to open a second savings account.

The unrestricted reserves at 31st July 2025 were £30,582 (2024: £24,412). The Society is actively encouraging new membership.

The monitoring and reviewing of the policies is the function of the Trustees with information provided by the Society's Executive Committee and the annual financial statements. The Trustees continue to monitor the Society's compliance with GDPR.

Structure, governance and management

The charitable company is a company limited by guarantee and governed by its Memorandum and Articles of Association. The amount guaranteed by each member is a maximum of £1.

The trustees, 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:

D. J. Pearce

P. K. Ford

R. P. Wilkinson

D. M. Barnes

R. Powell

(Resigned 21 August 2025)

B. F. Cobby

C. Thompson

G. Connell

Other administrative details that form part of the Trustees' Report are set out on the Legal and Administrative page of the Annual Report.

The Directors operate as a Council of Management and act as Trustees of the Charity for the purposes of the Charities Act. The Council may appoint any member of the charitable company as a member of the Council under the terms of the Memorandum.

All Trustees are provided with the Charity Commission guidance booklet "The Essential Trustee: What you need to know (CC3)", a copy of the constitution, a copy of the annual report and minutes for the previous year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees' report was approved by the Board of Trustees.

Rosaleen Wilkinson

.....
R. P. Wilkinson

Trustee 30/10/2025 | 12:30 GMT
Dated:

SOUTHAMPTON CHORAL SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTHAMPTON CHORAL SOCIETY

I report to the trustees on my examination of the financial statements of Southampton Choral Society (the charitable company) for the year ended 31 July 2025, which are set out on pages 5 to 13.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Adam Buse

Adam Buse, FCA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 30/10/2025 | 12:48 GMT

SOUTHAMPTON CHORAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	14,341	1,490	15,831	14,400
Charitable activities	4	13,283	-	13,283	10,801
Investment income	5	277	-	277	160
Total income		<u>27,901</u>	<u>1,490</u>	<u>29,391</u>	<u>25,361</u>
Expenditure on:					
Charitable activities	6	21,731	1,490	23,221	23,415
Net income for the year/ Net movement in funds		6,170	-	6,170	1,946
Fund balances at 1 August 2024		<u>24,412</u>	<u>-</u>	<u>24,412</u>	<u>22,466</u>
Fund balances at 31 July 2025		<u><u>30,582</u></u>	<u><u>-</u></u>	<u><u>30,582</u></u>	<u><u>24,412</u></u>

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

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.

SOUTHAMPTON CHORAL SOCIETY

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	2,625		2,485	
Cash at bank and in hand		30,602		24,613	
		<u>33,227</u>		<u>27,098</u>	
Creditors: amounts falling due within one year	12	(2,645)		(2,686)	
Net current assets			30,582		24,412
The funds of the charitable company					
Unrestricted funds			30,582		24,412
			<u>30,582</u>		<u>24,412</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 July 2025.

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

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 trustees on 30/10/2025 | 12:30 GMT

Rosaleen Wilkinson

R. P. Wilkinson
Trustee

Company registration number 1600355 (England and Wales)

SOUTHAMPTON CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Southampton Choral Society is a charitable company limited by guarantee, incorporated in England and Wales. The registered office is 13 Shanklin Crescent, Shirley, Southampton, Hampshire, SO15 7RB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company 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 charitable company. 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 trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees 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 trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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.

Fundraising income is stated net of expenses for small events, as these are considered immaterial for disclosure purposes.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

(Continued)

1.5 Resources expended

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 accounted for on an accruals basis, i.e. when a liability is incurred, and includes irrecoverable VAT.

Costs are allocated according to the nature of the cost. Where items belong in more than one category they have been apportioned appropriately.

1.6 Tangible fixed assets

Tangible assets costing more than £500 are capitalised.

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.

1.8 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 debtors 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.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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 charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.10 Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees 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.

SOUTHAMPTON CHORAL SOCIETY

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations	1,529	490	2,019	1,457
Gift aid	2,600	-	2,600	2,445
Members' subscriptions	10,212	-	10,212	10,498
Grants	-	1,000	1,000	-
	<u>14,341</u>	<u>1,490</u>	<u>15,831</u>	<u>14,400</u>
For the year ended 31 July 2024	<u>13,701</u>	<u>699</u>		<u>14,400</u>

4 Charitable activities

	2025 £	2024 £
Income from concerts and related activities	<u>13,283</u>	<u>10,801</u>
Analysis by fund		
Unrestricted funds	<u>13,283</u>	<u>10,801</u>

5 Investment income

	2025 £	2024 £
Interest receivable	<u>277</u>	<u>160</u>

All investment income for the current and prior year was unrestricted.

SOUTHAMPTON CHORAL SOCIETY

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

6 Charitable activities

	2025 £	2024 £
Concert expenses	8,998	6,958
Rehearsal expenses	10,568	11,819
Cost of music	603	982
Administration and sundry costs	351	775
	<u>20,520</u>	<u>20,534</u>
Share of support costs (see note 7)	829	805
Share of governance costs (see note 7)	1,872	2,076
	<u>23,221</u>	<u>23,415</u>
Analysis by fund		
Unrestricted funds	21,731	22,716
Restricted funds	1,490	699
	<u>23,221</u>	<u>23,415</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Travel	-	-	-	49
Computer, stationery & sundry costs	829	-	829	756
Independent examination	-	1,872	1,872	1,782
Accountancy	-	-	-	294
	<u>829</u>	<u>1,872</u>	<u>2,701</u>	<u>2,881</u>
Analysed between Charitable activities	<u>829</u>	<u>1,872</u>	<u>2,701</u>	<u>2,881</u>

8 Trustees

No expense payments were made to trustees during the year (2024 - £nil).

No remuneration was paid to any trustees during the year (2024 - £nil).

SOUTHAMPTON CHORAL SOCIETY

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

9 Employees

The average monthly number of employees during the year was:

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

10 Taxation

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

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	2,625	2,485
	<u>2,625</u>	<u>2,485</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,645	2,686
	<u>2,645</u>	<u>2,686</u>

SOUTHAMPTON CHORAL SOCIETY

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

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 July 2025
	Balance at 1 August 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	-	490	(490)	-	-
Chorali Fiscus	-	1,000	(1,000)	-	-
	<u>-</u>	<u>1,490</u>	<u>(1,490)</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>1,490</u>	<u>(1,490)</u>	<u>-</u>	<u>-</u>

	Movement in funds				Balance at 31 July 2024
	Balance at 1 August 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	-	699	699	-	-
	<u>-</u>	<u>699</u>	<u>(699)</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>699</u>	<u>(699)</u>	<u>-</u>	<u>-</u>

Mayor's Charity - The Mayor of Southampton is an Honorary President of the Society. The Society supports the Mayor's chosen charities by having a 'bucket collection' at the end of each concert.

Chorali Fiscus - A grant provided by Chorali Fiscus towards the cost of the Mozart Requiem in Romsey Abbey.

14 Related party transactions

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

No remuneration was paid to key management personnel during the year (2024- £nil).

SOUTHAMPTON CHORAL SOCIETY

England & Wales - Charity number 1113817

Accounts

Charity Registration No. 1113817

Company Registration No. 1600355 (England and Wales)

SOUTHAMPTON CHORAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

SOUTHAMPTON CHORAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D. J. Pearce
P. K. Ford
R. P. Wilkinson
D. M. Barnes
R. Powell
B. F. Cobley (Appointed 10 December 2023)
C. Thompson
G. Connell

Secretary

R. P. Wilkinson

Charity number

1113817

Company number

1600355

Principal address

13 Shanklin Crescent
Shirley
Southampton
Hampshire
SO15 7RB

Registered office

13 Shanklin Crescent
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Independent examiner

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
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SOUTHAMPTON CHORAL SOCIETY

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
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SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and financial statements for the year ended 31 July 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) 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 published in October 2019.

Objectives and activities

The charitable company's objects are "to advance the education of the public in the study of the art of music with special reference to choral works". To meet this objective the members attend regular rehearsals which culminate with productions to the public. The administration is carried out by a Council of Management.

Achievements and performance

During the year the charity put on four concerts and a Come and Sing Workshop Day.

November 2023 - Faure Requiem in Chandlers Ford Methodist Church

December 2023 – Christmas Come and Sing Carols in St James, West End

March 2024 – Come and Sing Day at St John's Hedge End

April 2024 – 'Eternal Light' 80th Anniversary Concert in Chandlers Ford Methodist Church

June 2024 – Summer Concert of Choral Favourites at St James' Road Methodist Church

The November concert raised £800, the Christmas concert made a loss of £200, the Come and Sing workshop raised £200 and the summer concert £550.

The Celebration Choir had no engagements this year. We were able to support the Southampton Mayor (our Honorary President) by leading the singing at the Cenotaph on Remembrance Sunday and at a service to commemorate the 80th anniversary of the D-Day landings. We were also recorded singing a verse of the famous Isaac Watts hymn 'When I survey' for a video made to celebrate his 350th anniversary, which was featured on local television and widely circulated among local churches. Some of us were recorded singing 'Once in Royal David's City' for Radio Solent at Christmas.

We supported the mayors' charities by means of bucket collections which raised around £700.

The Trustees have given due consideration to the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning activities. The Society supports and encourages the musical talents of young people, sometimes awards a bursary to a local, young, talented, aspiring and needful student to help with music expenses, and continues to present annual awards in memory of its late accompanist, Alban Rees-Jones, at the Southampton Festival of Music and Drama. We gave our award to the overall winner of the keyboard players in that Festival, and the winner played a short piece as part of our June concert.

Financial review

The Charitable Company's income totalled £25,361. Last year's income was £23,698. A number of last year's members did not rejoin but many entitled to the concessionary subscription rate paid the full amount which helped finances.

Reserves are needed to pay for upfront expenditure in booking rehearsal and concert venues, orchestras, for the hire of orchestral music, and to cover on-going concert expenses if ticket sales are insufficient to cover these costs. The charity's reserves policy is normally to maintain a target reserve in the region six months of the average resources expended over the last three years.

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2024

The unrestricted reserves at 31st July 2024 were £24,412 (2023: £22,466). The Society is actively encouraging new membership and is applying for outside funds to offset the cost of booking soloists and musicians.

The monitoring and reviewing of the policies is the function of the Trustees with information provided by the Society's Executive Committee and the annual financial statements. The Trustees continue to monitor the Society's compliance with GDPR.

Structure, governance and management

The charitable company is a company limited by guarantee and governed by its Memorandum and Articles of Association. The amount guaranteed by each member is a maximum of £1.

The trustees, 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:

D. J. Pearce

P. K. Ford

R. P. Wilkinson

D. M. Barnes

R. Powell

B. F. Cobley

(Appointed 10 December 2023)

C. Thompson

G. Connell

Other administrative details that form part of the Trustees' Report are set out on the Legal and Administrative page of the Annual Report.

The Directors operate as a Council of Management and act as Trustees of the Charity for the purposes of the Charities Act. The Council may appoint any member of the charitable company as a member of the Council under the terms of the Memorandum.

All Trustees are provided with the Charity Commission guidance booklet "The Essential Trustee: What you need to know (CC3)", a copy of the constitution, a copy of the annual report and minutes for the previous year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Rosaleen Wilkinson

.....
R. P. Wilkinson

Trustee 21/9/2024 | 21:20 BST

Dated:

SOUTHAMPTON CHORAL SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTHAMPTON CHORAL SOCIETY

I report to the trustees on my examination of the financial statements of Southampton Choral Society (the charitable company) for the year ended 31 July 2024, which are set out on pages 4 to 12.

Responsibilities and basis of report

As the trustees of the charitable company (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 charitable 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 the charitable company'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 charitable company 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.

Adam Buse

Adam Buse, ACA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

22/9/2024 | 09:19 BST
Dated:

SOUTHAMPTON CHORAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	13,701	699	14,400	13,818
Charitable activities	4	10,801	-	10,801	9,491
Other trading activities	5	-	-	-	300
Investment income	6	160	-	160	89
Total income		<u>24,662</u>	<u>699</u>	<u>25,361</u>	<u>23,698</u>
Expenditure on:					
Charitable activities	7	<u>22,716</u>	<u>699</u>	<u>23,415</u>	<u>25,012</u>
Net income/(expenditure) for the year/ Net movement in funds		1,946	-	1,946	(1,314)
Fund balances at 1 August 2023		<u>22,466</u>	<u>-</u>	<u>22,466</u>	<u>23,780</u>
Fund balances at 31 July 2024		<u><u>24,412</u></u>	<u><u>-</u></u>	<u><u>24,412</u></u>	<u><u>22,466</u></u>

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

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.

SOUTHAMPTON CHORAL SOCIETY

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	2,485		2,842	
Cash at bank and in hand		24,613		20,800	
		<u>27,098</u>		<u>23,642</u>	
Creditors: amounts falling due within one year	13	2,686		1,176	
Net current assets			<u>24,412</u>		<u>22,466</u>
The funds of the charitable company					
Unrestricted funds			<u>24,412</u>		<u>22,466</u>
			<u>24,412</u>		<u>22,466</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 July 2024.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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.

21/9/2024 | 21:20 BST

The financial statements were approved by the trustees on

Rosaleen Wilkinson

R. P. Wilkinson
Trustee

Company registration number 1600355 (England and Wales)

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

Charity information

Southampton Choral Society is a charitable company limited by guarantee, incorporated in England and Wales. The registered office is 13 Shanklin Crescent, Shirley, Southampton, Hampshire, SO15 7RB.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company 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 charitable company. 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 trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees 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 trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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.

Fundraising income is stated net of expenses for small events, as these are considered immaterial for disclosure purposes.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

(Continued)

1.5 Resources expended

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 accounted for on an accruals basis, i.e. when a liability is incurred, and includes irrecoverable VAT.

Costs are allocated according to the nature of the cost. Where items belong in more than one category they have been apportioned appropriately.

1.6 Tangible fixed assets

Tangible assets costing more than £500 are capitalised.

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.

1.8 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 debtors 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.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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 charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.10 Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees 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	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations	758	699	1,457	2,117
Gift aid	2,445	-	2,445	2,379
Members' subscriptions	10,498	-	10,498	9,322
	<u>13,701</u>	<u>699</u>	<u>14,400</u>	<u>13,818</u>
For the year ended 31 July 2023	<u>13,166</u>	<u>652</u>		<u>13,818</u>

SOUTHAMPTON CHORAL SOCIETY

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

4 Charitable activities

	2024 £	2023 £
Income from concerts and related activities	10,801	9,491
	<u>10,801</u>	<u>9,491</u>
Analysis by fund		
Unrestricted funds	10,801	9,491
	<u>10,801</u>	<u>9,491</u>

5 Other trading activities

	2024 £	2023 £
Fundraising	-	300
	<u>-</u>	<u>300</u>

All fundraising income for the current year and prior year was unrestricted.

6 Investment income

	2024 £	2023 £
Interest receivable	160	89
	<u>160</u>	<u>89</u>

All investment income for the current and prior year was unrestricted.

SOUTHAMPTON CHORAL SOCIETY

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

7 Charitable activities

	2024 £	2023 £
Concert expenses	6,958	8,946
Rehearsal expenses	11,819	10,162
Cost of music and blouse material	982	2,975
Administration and sundry costs	775	625
	<u>20,534</u>	<u>22,708</u>
Share of support costs (see note 8)	805	948
Share of governance costs (see note 8)	2,076	1,356
	<u>23,415</u>	<u>25,012</u>
Analysis by fund		
Unrestricted funds	22,716	24,360
Restricted funds	699	652
	<u>23,415</u>	<u>25,012</u>

8 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Travel	49	-	49	-
Computer, stationery & sundry costs	756	-	756	948
Independent examination	-	1,782	1,782	-
Accountancy	-	294	294	1,356
	<u>805</u>	<u>2,076</u>	<u>2,881</u>	<u>2,304</u>
Analysed between Charitable activities	<u>805</u>	<u>2,076</u>	<u>2,881</u>	<u>2,304</u>

9 Trustees

No expense payments were made to trustees during the year (2023- £nil).

No remuneration was paid to any trustees during the year (2023- £nil).

SOUTHAMPTON CHORAL SOCIETY

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

10 Employees

There were no employees during the current or prior year.

11 Taxation

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

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,485	2,842
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,686	1,176
	<u> </u>	<u> </u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 July 2024
	Balance at 1 August 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	-	699	(699)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	699	(699)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Movement in funds				Balance at 31 July 2023
	Balance at 1 August 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	-	652	(652)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	652	(652)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Mayor's Charity - The Mayor of Southampton is an Honorary President of the Society. The Society supports the Mayor's chosen charities by having a 'bucket collection' at the end of each concert.

SOUTHAMPTON CHORAL SOCIETY

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

15 Related party transactions

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

No remuneration was paid to key management personnel during the year (2023- £nil).

SOUTHAMPTON CHORAL SOCIETY

England & Wales - Charity number 1113817

Accounts

Charity Registration No. 1113817

Company Registration No. 1600355 (England and Wales)

SOUTHAMPTON CHORAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

SOUTHAMPTON CHORAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D. J. Pearce
P. K. Ford
R. P. Wilkinson
D. M. Barnes
R. Powell
C. Thompson (Appointed 23 January 2023)
G. Connell (Appointed 23 January 2023)

Secretary

D. M. Barnes

Charity number

1113817

Company number

1600355

Principal address

12 Glenlea Close
West End
Southampton
SO30 3FD

Registered office

12 Glenlea Close
West End
Southampton
SO30 3FD

Independent examiner

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

SOUTHAMPTON CHORAL SOCIETY

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report and financial statements for the year ended 31 July 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) 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 published in October 2019.

Objectives and activities

The charitable company's objects are "to advance the education of the public in the study of the art of music with special reference to choral works". To meet this objective the members attend regular rehearsals which culminate with productions to the public. The administration is carried out by a Council of Management.

Achievements and performance

As is probably the case with most Choirs, we had virtually to shut down altogether due to Covid in March 2020, as detailed in last year's report. It is only in the last twelve months that we have started to get back to some form of normality.

During the Year under review, we managed to put on a total of four Concerts: -

October 2021 – Fund-raising for St James' Road Methodist Church

December 2021 – Christmas Concert in Chandler's Ford Methodist Church

April 2022 – Messiah in Romsey Abbey

May 2022 – Come and Sing in St James' Church, Hedge End

Although we managed to make modest surpluses on the three minor Concerts, we were very disappointed to have incurred a loss £2800+ on the Messiah. This was despite having a Full House (there was mention of an unfortunate lady who had to squat on the base of one of the pillars, as she was unable to find a seat!).

The Celebration Choir had just two engagements – both of which were Weddings at St James' Church, West End – one in August 2021 and the other in June 2022. We were also able to support the Southampton Mayor (our Honorary President) by leading the singing at the Cenotaph on Remembrance Sunday.

As well as supporting his charity by means of bucket collections (amounting to over £500), we also instituted similar collections in aid of Ukraine. As will be seen from the Accounts, we were able to send just under £670 to the Disasters Emergency Committee for this cause – particularly appropriate, as a previous Treasurer comes from the Country.

The Trustees have given due consideration to the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning activities. The Society supports and encourages the musical talents of young people, sometimes awards a bursary to a local, young, talented, aspiring and needful student to help with music expenses, and continues to present annual awards in memory of its late accompanist, Alban Rees-Jones, at the Southampton Festival of Music and Drama. Since we have only recently started singing again, we did not take part in Music in The City, but we still gave our award to the overall winner of the keyboard players in that Festival, and the winner played a short piece as part of our October concert.

Financial review

The Charitable Company's income totalled £28,077, compared with £9,808 in the previous year. Subscriptions were up from last year's low of £4,785, to £10,930 this year.

SOUTHAMPTON CHORAL SOCIETY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

Reserves are needed to pay for upfront expenditure in booking rehearsal and concert venues, orchestras, for the hire of orchestral music, and to cover on-going concert expenses if ticket sales are insufficient to cover these costs. The charity's reserves policy is normally to maintain a target reserve in the region six months of the average resources expended over the last three years.

The unrestricted reserves at 31st July 2022 were £23,780 (2021: £21,829). The Society is actively encouraging new membership, sponsorship and hoping to access outside funds to offset the cost of booking soloists and musicians.

The monitoring and reviewing of these policies is the function of the trustees with information provided by the Society's Executive Committee and the annual financial statements. The Trustees continue to monitor the Society's compliance with GDPR.

Structure, governance and management

The charitable company is a company limited by guarantee and governed by its Memorandum and Articles of Association. The amount guaranteed by each member is a maximum of £1.

The trustees, 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:

D. J. Pearce	
P. K. Ford	
R. P. Wilkinson	
D. M. Barnes	
R. Powell	
B. F. Cobley	(Resigned 23 January 2023)
M. J. Lund Yates	(Resigned 23 January 2023)
C. Thompson	(Appointed 23 January 2023)
G. Connell	(Appointed 23 January 2023)

Other administrative details that form part of the trustees' report are set out on the Legal and Administrative page of the annual report.

The directors operate as a Council of Management and act as trustees of the charity for the purposes of the Charities Act. The Council may appoint any member of the charitable company as a member of the Council under the terms of the Memorandum.

All trustees are provided with the Charity Commission guidance booklet 'The Essential Trustee: What you need to know (CC3)', a copy of the constitution, a copy of the annual report and minutes for the previous year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

...Diana Barnes

D. M. Barnes

Trustee
Dated: 27/1/2023 | 15:17 GMT

SOUTHAMPTON CHORAL SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTHAMPTON CHORAL SOCIETY

I report to the trustees on my examination of the financial statements of Southampton Choral Society (the charitable company) for the year ended 31 July 2022, which are set out on pages 4 to 13.

Responsibilities and basis of report

As the trustees of the charitable company (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 charitable 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 the charitable company'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 charitable company 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.

Paul Meacher

Paul Meacher, FCA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 30/1/2023 | 06:54 GMT

SOUTHAMPTON CHORAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	16,012	1,209	17,221	9,480
Charitable activities	4	10,585	-	10,585	-
Other trading activities	5	250	-	250	300
Investment income	6	21	-	21	28
Total income		<u>26,868</u>	<u>1,209</u>	<u>28,077</u>	<u>9,808</u>
Expenditure on:					
Charitable activities	7	<u>24,917</u>	<u>1,209</u>	<u>26,126</u>	<u>5,779</u>
Net income for the year/ Net movement in funds		1,951	-	1,951	4,029
Fund balances at 1 August 2021		<u>21,829</u>	<u>-</u>	<u>21,829</u>	<u>17,800</u>
Fund balances at 31 July 2022		<u><u>23,780</u></u>	<u><u>-</u></u>	<u><u>23,780</u></u>	<u><u>21,829</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.

SOUTHAMPTON CHORAL SOCIETY

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Stocks	11	-		200	
Debtors	12	166		9,331	
Cash at bank and in hand		25,656		13,713	
		<u>25,822</u>		<u>23,244</u>	
Creditors: amounts falling due within one year	13	<u>(2,042)</u>		<u>(1,415)</u>	
Net current assets			<u>23,780</u>		<u>21,829</u>
Income funds					
Unrestricted funds			<u>23,780</u>		<u>21,829</u>
			<u>23,780</u>		<u>21,829</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 July 2022.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 Trustees on 27/1/2023 | 15:17 GMT

Diana Barnes

D. M. Barnes

Trustee

Company registration number 1600355

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

Charity information

Southampton Choral Society is a charitable company limited by guarantee, incorporated in England and Wales. The registered office is 12 Glenlea Close, West End, Southampton, SO30 3FD.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company 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 charitable company. 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 trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees 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 trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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.

Fundraising income is stated net of expenses for small events, as these are considered immaterial for disclosure purposes.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

(Continued)

1.5 Resources expended

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 accounted for on an accruals basis, i.e. when a liability is incurred, and includes irrecoverable VAT.

Costs are allocated according to the nature of the cost. Where items belong in more than one category they have been apportioned appropriately.

1.6 Tangible fixed assets

Tangible assets costing more than £500 are capitalised.

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

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 charitable company 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 charitable company's balance sheet when the charitable company 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 debtors 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.

SOUTHAMPTON CHORAL SOCIETY

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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 charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees 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.

SOUTHAMPTON CHORAL SOCIETY

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations	1,972	1,209	3,181	968
Legacies receivable	-	-	-	2,250
Gift aid	3,110	-	3,110	1,477
Members' subscriptions	10,930	-	10,930	4,785
	<u>16,012</u>	<u>1,209</u>	<u>17,221</u>	<u>9,480</u>
For the year ended 31 July 2021	<u>9,480</u>	<u>-</u>		<u>9,480</u>

4 Charitable activities

	2022 £	2021 £
Income from concerts and related activities	10,585	-
Analysis by fund		
Unrestricted funds	10,585	-

5 Other trading activities

	2022 £	2021 £
Fundraising	250	300

All fundraising income for the current year and prior year was unrestricted.

6 Investment income

	2022 £	2021 £
Interest receivable	21	28

All investment income for the current and prior year was unrestricted.

SOUTHAMPTON CHORAL SOCIETY

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

7 Charitable activities

	2022 £	2021 £
Concert expenses	18,987	3,853
Rehearsal hall	2,663	-
Cost of music and blouse material	1,381	-
Administration and sundry costs	950	461
	<u>23,981</u>	<u>4,314</u>
Share of support costs (see note 8)	711	349
Share of governance costs (see note 8)	1,434	1,116
	<u>26,126</u>	<u>5,779</u>
Analysis by fund		
Unrestricted funds	24,917	5,375
Restricted funds	1,209	404
	<u>26,126</u>	<u>5,779</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Travel	11	-	11	28
Computer, stationery & sundry costs	700	-	700	321
Independent examination	-	1,434	1,434	-
Accountancy	-	-	-	1,116
	<u>711</u>	<u>1,434</u>	<u>2,145</u>	<u>1,465</u>
Analysed between Charitable activities	<u>711</u>	<u>1,434</u>	<u>2,145</u>	<u>1,465</u>

9 Trustees

Expense payments of £11 were made to trustees during the year (2021- £28).

No remuneration was paid to any trustees during the year (2021- £nil).

SOUTHAMPTON CHORAL SOCIETY

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

10 Employees

There were no employees during the current or prior year.

11 Stocks

	2022 £	2021 £
Materials and supplies for concerts	-	200
	<u> </u>	<u> </u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	166	9,331
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	14	-	300
Accruals		2,042	1,115
		<u> </u>	<u> </u>
		<u>2,042</u>	<u>1,415</u>

14 Deferred income

	2022 £	2021 £
Arising from members' subscriptions	-	300
	<u> </u>	<u> </u>

SOUTHAMPTON CHORAL SOCIETY

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

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 July 2022
	Balance at 1 August 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	-	539	(539)	-	-
Ukraine Support Fund	-	670	(670)	-	-
	<u>-</u>	<u>1,209</u>	<u>(1,209)</u>	<u>-</u>	<u>-</u>

	Movement in funds				Balance at 31 July 2021
	Balance at 1 August 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mayor's Charity	253	-	(254)	1	-
Alban Rees Jones Memorial Fund	75	-	(150)	75	-
	<u>328</u>	<u>-</u>	<u>(404)</u>	<u>76</u>	<u>-</u>

Mayor's Charity - The Mayor of Southampton is an Honorary President of the Society. The Society supports the Mayor's chosen charities by having a 'bucket collection' at the end of each concert.

Ukraine Support Fund - Through 'bucket collections' money is raised for the purpose of making donations to charities which support the people of Ukraine.

Alban Rees Jones Memorial Fund - The Society's much loved and respected organist Alban Rees Jones died several years ago. A collection in his memory has enabled a trophy to be purchased, which is awarded annually at the Southampton Music Festival together with a separate monetary award for the most promising musician.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 July 2022 are represented by:			
Current assets/(liabilities)	23,780	-	23,780
	<u>23,780</u>	<u>-</u>	<u>23,780</u>
Fund balances at 31 July 2021 were represented by:			
Current assets/(liabilities)	21,829	-	21,829
	<u>21,829</u>	<u>-</u>	<u>21,829</u>

SOUTHAMPTON CHORAL SOCIETY

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

17 Related party transactions

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

No remuneration was paid to key management personnel during the year (2021- £nil).