

# THE TENEBRAE CHOIR

England & Wales - Charity number 1142138

## Details

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Other names	TENEBRAE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07549890</a>
Registered	2011-05-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	c/o Lakin Rose Limited Cambridge House Camboro Business Park Girton Cambridge CB3 0QH
Phone	07591392097
Email	<a href="mailto:info@tenebrae-choir.com">info@tenebrae-choir.com</a>
Website	<a href="http://www.tenebrae-choir.com">www.tenebrae-choir.com</a>

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE THE ADVANCEMENT OF THE ARTS AND CULTURE, SPECIFICALLY TO EDUCATE THE PUBLIC IN THE ART AND SCIENCE OF MUSIC BY THE PRESENTATION OF CONCERTS (AND OTHER MUSICAL ACTIVITIES INCLUDING RECORDINGS) AND BY GIVING YOUNG PEOPLE, IN PARTICULAR, THE OPPORTUNITY TO BE COACHED BY AND TO SING WITH THE TENEBRAE CHOIR.

**Activities:** The advancement of the arts and culture, specifically to educate the public in the art and science of music by the presentation of concerts (and other musical activities including recordings) and by giving young people, in particular, the opportunity to be coached by and to sing with The Tenebrae Choir.

## Classification

- **How:** Makes Grants To Individuals, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£1,084,930	£902,146	£728,765	5
2023-03-31	£1,108,107	£965,554	£545,981	4
2022-03-31	£751,723	£661,571	£403,428	3
2021-03-31	£317,615	£298,369	-	-
2020-03-31	£865,122	£733,566	£294,030	3

## Trustees

Name	Role	Appointed
<b>JONATHAN LAWRENCE LANE</b>	Chair	2015-01-05
ANDREW WILLIAM HALSTEAD		2011-05-27
James Daniel Mahilrajan Kanagasooriam		2022-05-24
MS ELIZABETH ANDREWS		2011-05-18
NICOLA ANNE OPPENHEIMER		2011-09-29
Nick Bland		2018-11-28
STEPHEN JOHNS		2024-12-17
Sabrina Lesley Shelford Rodriguez		2022-05-23

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# Accounts

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Registered number: 07549890  
Charity number: 1142138

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Trustees</b>	Elizabeth Andrews Nicholas Bland Andrew Halstead James Kanagasooriam Jonathan Lane, Chair Nicola Oppenheimer Kavi Pau Ian Ritchie (resigned 6 December 2023) Sabrina Rodriguez James Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Cambridge House Camboro Business Park Girton Cambridge CB3 0QH
<b>Principal operating office</b>	c/o Lyric Theatre Lyric Square King's Street London W6 0QL
<b>Company secretary</b>	Alexandra Davies & Lydia Brookes
<b>Chief executive</b>	Alexandra Davies
<b>Independent auditors</b>	Lakin Rose Limited Chartered Accountants Statutory Auditors Cambridge House Camboro Business Park Girton Cambridge CB3 0QH

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of The Tenebrae Choir (the charity) for the period 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (second edition – October 2019).

Since the charity qualifies as small under section 382, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and activities**

**a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically by the presentation of concerts and recordings, and by engaging members of the public from a broad range of backgrounds through its Learning & Connection activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing concerts, making recordings, and delivering a wide range of Learning & Connection programmes for people of all ages. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists and the expansion of its digital content and reach.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

**c. Strategic Development**

The recent growth of our Learning & Connection programmes, as well as the introduction of the Artistic Development Fund in the previous year, resulted in increased workload for our small management team. In order to address this, during the financial year we introduced two new roles:

- In May 2023 we were joined by Nicole Artingstall in the part-time role of Learning & Connection Producer. Not only did Nicole bring valuable expertise to this area of our work, but the creation of this role freed up the Development & Learning Coordinator to focus entirely on fundraising; something which is increasingly important as we continue to expand. Sadly (although not unexpectedly), Nicole moved on to another role at the end of the year, but this is now a permanent position within our team and we have since recruited her successor (see 'Post Accounting Period Events and Plans for Future Periods').
- In September 2023 we hired Eleanor Hunt in the full-time role of Operations Manager. This is a varied role covering general operations, financial administration, and elements of marketing, and was designed primarily to free up the Chief Executive to focus less on day-to-day administration and more on strategic development. So far it has proven to be very successful, and we are pleased with the overall shape of the management team.

We continued to take steps to improve diversity and inclusion wherever possible. As reported last year, the most prominent example of this is our work in state primary schools in West London. Our latest statistics show that 83% of participants speak English as an additional language, and 43% of children at Key Stage 2 qualify for free school meals (compared to 19% nationally). Additionally, we have now begun to expand our 'Tenebrae Effect' workshop programme. By being more flexible in our offer and subsidising the cost of these workshops, we can actively engage with participants from a much wider range of backgrounds. For the first time, we also conducted screened auditions. Applicants for our latest intake of Associate Artists were shortlisted on the basis of music recordings only, and undertook their initial audition behind a screen. Only a final handful of candidates were eventually invited to a Tenebrae rehearsal so that we could assess their ensemble skills; something which would be exceptionally difficult to do anonymously.

We continued to try and introduce music by composers from underrepresented backgrounds into our programming. This remains challenging, simply because the vast bulk of choral music composed before the mid-20th century was written by European men. Nonetheless, we were delighted with the warm reception for our performances of A Prayer for Deliverance by Joel Thompson, a Black American composer of Jamaican heritage. We also continued to champion works by a number of fantastic female composers.

Finally, following the unexpected receipt of a significant legacy (£130,000 during FY 2023-24 and a further £100,000 during FY 2024-25), the Board has approved a number of designated funds which will support our strategic growth over the next few years:

- **Learning & Connection, £90,000** – This fund is ring-fenced to safeguard the delivery of our full Learning & Connection programme for one year in the event that we miss our fundraising targets. This is particularly important because our schools programme is designed to run over 3 academic years. Withdrawing from a school midway through their programme would compromise their overall experience and risk devaluing the work already done.
- **Self-promoted concerts, £80,000** – Over the next 6 years we will begin to self-promote concerts in 8-10 strategically chosen locations around the UK. Benefits of this include: greater artistic autonomy; partial protection against a shrinking number of paid engagements due to the economic climate; and the opportunity to perform for new audiences in locations where we are unlikely to be booked by concert promoters. In the longer term we expect these concerts to break even, but first we must focus on audience development. This fund represents an investment in building this self-promoted concert circuit.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

- **Infrastructure growth strategy, £50,000** – In the past 18 months we have created two new roles (1.6 FTE) in order to keep up with the charity's continued growth. It is probable that, at some point in the next few years, we will need to add further staff in the areas of finance and marketing. The Board has made the decision to ring-fence these funds to facilitate future appointments.
- **Artistic Development Fund, £50,000** – Following the ongoing success of this fund over the past two years, the Board have replenished it to £50,000. As before, it is allocated to support projects which are artistically or strategically important to further our aims, but do not generate revenue or fully cover their cost, such as recordings, commissions and artistic R&D.
- **Digital / Marketing, £41,000** – In the Trustees' report to the previous set of accounts, we identified the development of our digital presence as a key strategic aim. Further to that, we have recently taken on WildKat PR to manage our digital strategy, as well as increasing our budget for online content and web development. For the financial year 2024-25 we are forecasting a deficit due to the investment of reserves, so the Board has allocated £41,000 to underwrite the full cost of this important strand of work.
- **25th anniversary projects, £25,000** – A lump sum allocated to numerous artistic projects proposed for Tenebrae's 25th anniversary season in 2026-27 (see 'Post Accounting Period Events and Plans for Future Periods'). This is in addition to the rolling Artistic Development Fund.
- **Green touring, £20,000** – Allocated to facilitate greener practices where possible and appropriate – e.g. adding ground travel days rather than flying between European engagements.
- **EDI strategy, £15,000** – A small fund to kick-start initial work on a more comprehensive EDI strategy. In the first instance this is likely to involve commissioning some consultancy, and creating subsidised ticket programmes to widen access for those from underrepresented backgrounds.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **Achievements and performance**

### **a. Main achievements of the charity**

Following an exceptionally busy year in 2022-23, the financial year 2023-24 felt like a return to stability following several seasons of turbulence. That being said, we are aware that the combined economic impact of the pandemic, Brexit and the war in Ukraine is being felt across Europe, and that many concert promoters (who provide the largest portion of our revenue) are trying to balance rising costs with stagnant or reduced box office income. During the financial year we performed 56 concerts across 11 countries, as well as taking on a number of recording projects and continuing to grow our Learning & Connection programme. We also focussed on expanding our management team to ease pressure on existing staff, whose workloads had grown along with our programme of work.

We remain immensely grateful to John Ellerman Foundation for their multi-year support of our core operations, which underpin the delivery of all our artistic and educational work. We would also like to reiterate our thanks to John Lyon's Charity and Paul Hamlyn Foundation for their continued support of our work in Tenebrae's partner primary schools in Ealing, West London.

#### Performance highlights

- In April and May 2023 we gave 5 performances of a new programme of music by J. S. Bach and Sir James MacMillan. The first of these performances, which took place at St John's Smith Square (London), was filmed by the BBC for broadcast on Easter Sunday. We concluded this tour at Snape Maltings (Suffolk) in May when, thanks to the generous support of those who donated via a crowdfunding campaign, we were able to record our live performance for subsequent release as an album. We are pleased that this programme has continued to be very popular with audiences and promoters alike, and the choir has performed it multiple times in several different countries since this initial tour.
- In the autumn we gave 3 performances of another new programme entitled 'A Prayer for Deliverance'. This programme was inspired by a musical work of the same name by the American composer Joel Thompson, who wrote it as a response to the murder of several Black men and women by the police in the US. Written in 16 voice parts and requiring a virtuosic choir, it felt perfect for Tenebrae, and we gave its first UK performances at Windsor Festival, Wigmore Hall (London) and Bridgewater Hall (Manchester). The other centrepiece of the programme is Herbert Howells' Requiem; a stunning work which is not performed as often as it should be. Alongside these major works the choir performed music by Caroline Shaw, Cecilia McDowall and Francis Pott among others.
- At Christmas 2023 we gave the first performances of a new programme for choir and actor, commissioning the writer Garth Bardsley to create an original script which would be punctuated by choral music for Advent and Christmas. The actor Clive Mantle played the role of a man recounting his memories of Christmases past, including happy events as well as poignant moments. We performed it to appreciative audiences at St Martin-in-the-Fields (London), Saffron Hall (Essex), Bury St Edmund's (Suffolk) and Nottingham Royal Concert Hall. We were particularly pleased with the performance in Nottingham where, in spite of it being Tenebrae's debut performance in the city, the audience numbered around 700.

We would like to extend our grateful thanks to The Marchus Trust for awarding us a grant towards this new programme, and to The London Community Foundation and Cockayne - Grants for the Arts for permitting us to rollover the unspent funds from a previous project to support the performance at St Martin-in-the-Fields.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**

- During Holy Week 2024 we took our signature work, Joby Talbot's Path of Miracles, to St Martin-in-the-Fields (London), King's College Chapel in Cambridge, and Elbphilharmonie Hamburg. This was a very special tour, featuring some incredible venues and a fantastic audience reception throughout. It was our second performance at Elbphilharmonie Hamburg following our debut there in late 2021, and we hope that this relationship will continue to develop over the coming years.
- As usual, we toured extensively throughout Europe, with a couple of notable developments. Our concert in Namur in July 2023 marked our return to Belgium for the first time since 2008, and we hope to build on this in seasons to come. In December 2023 we made our second ever visit to Hungary, travelling to Veszprem to perform our programme 'English Glories of the Renaissance'.

Recordings:

- As mentioned above, in May 2023 we recorded a live performance of music by Bach and MacMillan at Snape Maltings in Suffolk. This was a new way of working for us as, until now, we have always recorded our albums in a number of closed sessions. The live recording model is significantly less expensive than the session model, and we wanted to ascertain whether it would produce a recording of adequate quality. We released the album on Signum Records in October 2023 and, although the end result is not as polished as an album made in closed sessions, overall we were really proud of how this recording turned out.
- In September 2023 we were invited to re-record the iconic UEFA anthem by composer Tony Britten. This project was a lot of fun, and an encouraging boost for Tenebrae as we continue to seek more commercial session work. The new version of the anthem was subsequently released in summer 2024 as part of a wider re-branding by UEFA.
- Also in autumn 2023, we were delighted to find out that our most recent Christmas album, In Winter's House, had won the choral category of the prestigious Edison Classical Music Awards.

Learning & Connection:

- Our Tenebrae Schools programme continued to grow as we took on our third partner school, taking the programme to capacity for the first time since its launch in 2021-22. Havelock Primary School enrolled on the programme in autumn 2023, joining Tudor Primary School (who were beginning their second year) and Clifton Primary School (who were embarking on their third and final year on the programme). The administration of the programme began to benefit from the creation of a dedicated Learning & Connection role within our small team, and in summer 2023 we were able to deliver some valuable training for our growing workshops delivery team of freelance musicians. Across two days, they learned new repertoire for the year ahead, recapped basic techniques for teaching young children, and considered ways in which we can contribute to the decolonisation of the music curriculum. In addition to delivering fortnightly workshops for our target year groups, in March 2023 we invited the participating classes to a specially curated concert in St Mary's, Ealing. Although Tenebrae performs regularly for the children in their schools, we wanted them to experience the sound of a professional choir in a bigger acoustic and more of a 'concert' setting. It was a shame that one of our three schools was unable to make it on the day due to complications with transport, but we received wonderful feedback from the other two schools and will aim to repeat this in the future.
- In October and November 2023 we worked with Streetwise Opera for the first time, arranging some activity around our performances of 'A Prayer for Deliverance' at Wigmore Hall (London) and Bridgewater Hall (Manchester). This was a light-touch collaboration: we facilitated composer Joel Thompson to contribute to workshops with Streetwise Opera performers in London and Manchester, and were also able to arrange for performers from both locations to observe Tenebrae in rehearsal and

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**

performance. Nonetheless, it was a great success, with both parties feeling that the collaboration was mutually beneficial. We are already in conversation with the team at Streetwise Opera about ways in which we can build on this in future seasons.

- Also at Bridgewater Hall in November 2023, the choir gave a curated schools' performance for over 700 local school children, leading them in communal singing activities as well as performing a few pieces from the evening's concert programme.
- We began to lay the groundwork for an expanded 'Tenebrae Effect' programme. Historically, we have offered these vocal workshops to adult amateurs who already sing regularly and have strong sight-reading skills. Going forward, we aim to offer them to a much broader range of participants. As well as working with Streetwise Opera and with children in Manchester, during the financial year we gave workshops for the cathedral choir in St Asaph (Wales) and amateur singers in Nottingham, facilitated King's Junior Voices in Cambridge to observe a Tenebrae rehearsal, and opened productive conversations with a number of groups with whom we arranged activity to take place after the financial year-end.
- Our sextet of Associate Artists continued to make significant contributions to the choir, appearing in concerts and recordings throughout the year as well as helping to lead workshops in our partner schools and at London Youth Choir.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Surplus**

For the year under review the charity made a surplus of £182,784 which will be added to the reserves brought forward. Reserves of £728,765 will be carried forward including £113,548 of restricted funds and £371,000 of designated funds.

The reserves carried forward were achieved by the careful management of costs and overheads, strong surpluses on concert engagements, and successful fundraising for our Learning & Connection programmes.

**c. Reserves policy**

The charity is maintaining sufficient reserves to cover six months of its core organisational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to those major risks over which the Trustees have a measure of control.

**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138.

The Trustees of the charity are the Directors of the company.

**b. Methods of appointment or election of Trustees**

The Trustees have the power to co-opt additional Trustees. While there are no specific policies for the training of Trustees, who would be skilled in their particular field before being appointed, the Trustees have regard to any specialist skills needed when co-opting potential Trustees – for example, fundraising, musical knowledge, digital marketing etc.

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the Trustees liaise with the Chief Executive about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

During the financial year covered by this annual report, Ian Ritchie resigned from the Board of Trustees after a long and fruitful tenure. The remaining Trustees would like to take this opportunity to offer very grateful thanks to Ian for contributing his expertise over many years, particularly in the fields of choral programming and music education.

**Post accounting period events and plans for future periods**

Since April 2024 we have undertaken several notable artistic projects as well as putting in place the building blocks for future strategic development, with further exciting plans in the pipeline for future periods.

- In June 2024 we appointed WildKat PR to help us deliver our digital strategy. Having previously identified our digital platforms as a key opportunity for development, we are excited to work with WildKat (initially on a 12-month contract) to grow our online reach and engagement.
- Earlier in this report we gave details of one of our newest concert programmes, 'A Prayer for Deliverance'. This is proving popular with promoters and, since year-end, we have given performances in Perth (Scotland), Ampleforth (Yorkshire), Souillac (France), Bremen (Germany), Wiesbaden (Germany) and Lucerne (Switzerland). In July 2024 we recorded our performance at Ampleforth Abbey live in concert, and expect the resulting album to be released on Signum Records in July 2025. We are particularly excited to share the premiere recording of A Prayer for Deliverance by Joel Thompson.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Post accounting period events and plans for future periods (continued)**

- In September 2024, four new singers joined us as Associate Artists, replacing two sopranos, an alto and a tenor who had all completed their time on the programme. At the same time, we welcomed Gifford Primary School in Northolt (Ealing) as our newest partner school. Our target year group there will be Year 3.
- In December 2024 we will be working again with the Academy of Ancient Music (AAM) on a short tour of Handel's Messiah. Our last collaboration with AAM in 2021 was a great success, and we are looking forward to re-visiting Handel's iconic oratorio. This tour will include our debut performances at Het Concertgebouw and SPOT Groningen (Netherlands) as well as return visits to the Kurhaus Wiesbaden (Germany) and Saffron Hall (UK).
- In terms of staffing, in June 2024 we welcomed Gail Rimeika in the role of Learning & Connection Producer. Gail brings a wealth of experience from her previous roles at organisations including Spitalfields Music and City of London Sinfonia, and we are pleased that we have been able to increase her hours from 2 to 3 days per week since we initially created this role last year. In September 2024 our Chief Executive, Alexandra Davies, began a 9-month maternity leave. She will return to work in July 2025 and, in the meantime, her role will be covered by Lydia Brookes. Lydia is well acquainted with Tenebrae, having already covered the Chief Executive role when Alexandra took a short sabbatical last year, and we are delighted that she is available to take on this longer period of cover.
- Looking further ahead, and pending the outcome of several open grant applications, in April 2025 we hope to work with three North Indian classical musicians via a collaboration with The Third Culture Collective. Through a period of R&D, we will develop a new programme which taps into an entirely new sound world, representative of the diverse musical landscape of modern Britain.
- The 2026-27 season will mark 25 years since the choir was founded by Nigel Short in 2001. We are currently in the early planning stages and much will depend on the success of our forthcoming fundraising campaigns, but planned activities include several new commissions, an anniversary recording, and a new composition competition to identify new and diverse talent.
- At the same time as planning for our anniversary celebrations, and as described above, we will be focussing on building a self-promoted touring circuit. This marks a significant departure from our current business model, which relies almost exclusively on paid engagements, and such a development is only possible because of improvements to the charity's financial stability over the past few years.
- Finally, in order to optimise our reserves, earlier this year we opened a COIF deposit fund with CCLA. Cash levels will be reviewed by the audit committee on a quarterly basis, and we will aim to retain around 6 months' operating costs in our current accounts with HSBC. Any surplus cash can be invested with CCLA until such time as it is needed to support operating costs or specific projects.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Lakin Rose Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 05 Dec 2024 and signed on their behalf by:

*Jonathan Lane*

Jonathan Lane (Thu, 5th Dec 2024)

**Jonathan Lane**  
Chair of Trustees

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR**

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**Opinion**

We have audited the financial statements of The Tenebrae Choir (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and performance,
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the discussions among the audit engagement team and involving relevant internal specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, the UK Companies Act and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. We identified no such laws and regulations applicable to the company.

**Audit response to risks identified**

As a result of performing the above, we identified revenue recognition as a key audit risk related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**


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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Dougherty (senior statutory auditor)**  
for and on behalf of

**Lakin Rose Limited**

Chartered Accountants  
Statutory Auditors  
Cambridge House  
Camboro Business Park  
Girton  
Cambridge  
CB3 0QH

Date: 5 December 2024

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	154,456	204,774	359,230	180,739
Charitable activities	4	-	700,786	700,786	901,855
Other income	5	-	24,914	24,914	25,513
<b>Total income</b>		<b>154,456</b>	<b>930,474</b>	<b>1,084,930</b>	<b>1,108,107</b>
<b>Expenditure on:</b>					
Charitable activities	6	147,676	754,470	902,146	965,554
<b>Total expenditure</b>		<b>147,676</b>	<b>754,470</b>	<b>902,146</b>	<b>965,554</b>
<b>Net movement in funds</b>		<b>6,780</b>	<b>176,004</b>	<b>182,784</b>	<b>142,553</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		106,768	439,213	545,981	403,428
Net movement in funds		6,780	176,004	182,784	142,553
<b>Total funds carried forward</b>		<b>113,548</b>	<b>615,217</b>	<b>728,765</b>	<b>545,981</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 36 form part of these financial statements.

**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	7,391	539
Investments	12	-	1
		<u>7,391</u>	<u>540</u>
<b>Current assets</b>			
Stocks	13	2,680	2,345
Debtors	14	98,466	100,522
Cash at bank and in hand		699,481	502,707
		<u>800,627</u>	<u>605,574</u>
Creditors: amounts falling due within one year	15	(79,253)	(60,133)
		<u>721,374</u>	<u>545,441</u>
<b>Net current assets</b>		<u>721,374</u>	<u>545,441</u>
<b>Total net assets</b>		<u><u>728,765</u></u>	<u><u>545,981</u></u>
<b>Charity funds</b>			
Restricted funds	16	113,548	106,768
Unrestricted funds			
Designated funds	16	371,000	50,000
General funds	16	244,217	389,213
		<u>615,217</u>	<u>439,213</u>
Total unrestricted funds	16	<u>615,217</u>	<u>439,213</u>
<b>Total funds</b>		<u><u>728,765</u></u>	<u><u>545,981</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

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The financial statements were approved and authorised for issue by the Trustees on 05 Dec 2024 and signed on their behalf by:

*Jonathan Lane*

Jonathan Lane (Thu, 5th Dec 2024)

**Jonathan Lane**  
Chair of Trustees

The notes on pages 20 to 36 form part of these financial statements.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>205,237</b>	<b>128,614</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(8,463)</b>	<b>-</b>
	<hr/>	<hr/>
<b>Net cash (used in)/provided by investing activities</b>	<b>(8,463)</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>196,774</b>	<b>128,614</b>
Cash and cash equivalents at the beginning of the year	<b>502,707</b>	<b>374,093</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>699,481</b>	<b>502,707</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 20 to 36 form part of these financial statements

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Cambridge House, Camboro Business Park, Girton, Cambridge, CB3 0QH.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of this guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue as a going concern for the foreseeable future. The Trustees have performed a going concern assessment and have specifically considered the resources available to the charity and the obligations expected to arise over the medium term, taking into account expected operating activities in line with its charitable objectives and the investment of reserves in new hires and strategic artistic projects. On the basis of the assessment performed, the Trustees have reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future and that it is appropriate to prepare the financial statements on a going concern basis.

**2.4 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations	154,456	74,774	<b>229,230</b>	180,739
Legacies	-	130,000	<b>130,000</b>	-
	<u>154,456</u>	<u>204,774</u>	<u><b>359,230</b></u>	<u>180,739</u>
<i>Total 2023</i>	<u>135,150</u>	<u>45,589</u>	<u>180,739</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Concert income and music sales	700,786	<b>700,786</b>	901,855
	<u>700,786</u>	<u><b>700,786</b></u>	<u>901,855</u>
<i>Total 2023</i>	<u>901,855</u>	<u>901,855</u>	

**5. Other incoming resources**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Royalties	15,488	<b>15,488</b>	17,454
YouTube income	9,426	<b>9,426</b>	8,059
	<u>24,914</u>	<u><b>24,914</b></u>	<u>25,513</u>
<i>Total 2023</i>	<u>25,513</u>	<u>25,513</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Advancement of classical music	147,676	754,470	<b>902,146</b>	965,554
<i>Total 2023</i>	78,916	886,638	965,554	

**Summary by expenditure type**

	<b>Staff costs 2024 £</b>	<b>Depreciation 2024 £</b>	<b>Other costs 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Advancement of classical music	155,869	1,611	744,666	<b>902,146</b>	965,554
<i>Total 2023</i>	121,062	753	843,739	965,554	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Advancement of classical music	851,395	50,751	<b>902,146</b>	965,554
<i>Total 2023</i>	921,234	44,320	965,554	

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**8. Auditors' remuneration**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>7,875</b>	<i>7,500</i>
Fees payable to the charity's auditor in respect of: All non-audit services not included above	<b>5,474</b>	<i>2,750</i>
	<b>=====</b>	<b>=====</b>

**9. Staff costs**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>144,614</b>	<i>112,500</i>
Social security costs	<b>8,453</b>	<i>6,034</i>
Contribution to defined contribution pension schemes	<b>2,802</b>	<i>2,528</i>
	<b>155,869</b>	<i>121,062</i>
	<b>=====</b>	<b>=====</b>

The average number of persons employed by the charity during the year was as follows:

	<b>2024</b>	<i>2023</i>
	<b>No.</b>	<b>No.</b>
Employees	<b>5</b>	<i>4</i>
	<b>=====</b>	<b>=====</b>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year ended 31 March 2024, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 March 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**11. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2023	7,331
Additions	8,463
At 31 March 2024	<u>15,794</u>
<b>Depreciation</b>	
At 1 April 2023	6,792
Charge for the year	1,611
At 31 March 2024	<u>8,403</u>
<b>Net book value</b>	
At 31 March 2024	<u>7,391</u>
<i>At 31 March 2023</i>	<u>539</u>

**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
At 1 April 2023	1
Disposals	(1)
<b>Net book value</b>	
<i>At 31 March 2023</i>	<u>1</u>

Tenebrae Choir Trading Limited was dissolved on 30 May 2023.

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**13. Stocks**

	<b>2024</b>	<i>2023</i>
	£	£
Finished goods and goods for resale	<b>2,680</b>	2,345

**14. Debtors**

	<b>2024</b>	<i>2023</i>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>54,109</b>	43,141
Other debtors	<b>2,880</b>	2,880
Prepayments and accrued income	<b>41,477</b>	54,501
	<b>98,466</b>	100,522

**15. Creditors: Amounts falling due within one year**

	<b>2024</b>	<i>2023</i>
	£	£
Trade creditors	<b>49,896</b>	16,581
Amounts owed to group undertakings	-	1
Other taxation and social security	<b>10,371</b>	10,327
Other creditors	<b>747</b>	3,396
Accruals and deferred income	<b>18,239</b>	29,828
	<b>79,253</b>	60,133

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Learning & Connection	-	-	-	90,000	90,000
Self-promoted concerts	-	-	-	80,000	80,000
Infrastructure Growth Strategy	-	-	-	50,000	50,000
Artistic Development	50,000	-	-	-	50,000
Digital / Marketing	-	-	-	41,000	41,000
25th Anniversary Projects	-	-	-	25,000	25,000
Green Touring	-	-	-	20,000	20,000
EDI Strategy	-	-	-	15,000	15,000
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>321,000</u>	<u>371,000</u>
<b>General funds</b>					
General Funds	389,213	930,474	(754,470)	(321,000)	244,217
	<u>439,213</u>	<u>930,474</u>	<u>(754,470)</u>	<u>-</u>	<u>615,217</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Restricted funds</b>					
Choral Development Programme	-	3,000	(3,000)	-	-
Associate Artists Scheme	45,000	47,000	(47,000)	-	45,000
Josephine Stephenson New Commission	4,684	-	(4,684)	-	-
Schools Fund / Tenebrae Schools	37,500	87,500	(66,621)	-	58,379
Bach & MacMillan	19,584	2,686	(21,601)	-	669
A Christmas Conversation	-	4,770	(4,770)	-	-
Tenebrae Effect Workshops	-	3,500	-	-	3,500
Core Operations	-	5,000	-	-	5,000
St Bartholomew-the-Great	-	1,000	-	-	1,000
	<u>106,768</u>	<u>154,456</u>	<u>(147,676)</u>	<u>-</u>	<u>113,548</u>
<b>Total of funds</b>	<u><u>545,981</u></u>	<u><u>1,084,930</u></u>	<u><u>(902,146)</u></u>	<u><u>-</u></u>	<u><u>728,765</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**16. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2024**

**Learning & Connection**, £90,000 – This fund is ring-fenced to safeguard the delivery of our full Learning & Connection programme for one year in the event that we miss our fundraising targets. This is particularly important because our schools programme is designed to run over 3 academic years. Withdrawing from a school midway through their programme would compromise their overall experience and risk devaluing the work already done.

**Self-promoted concerts**, £80,000 – Over the next 6 years we will begin to self-promote concerts in 8-10 strategically chosen locations around the UK. Benefits of this include: greater artistic autonomy; partial protection against a shrinking number of paid engagements due to the economic climate; and the opportunity to perform for new audiences in locations where we are unlikely to be booked by concert promoters. In the longer term we expect these concerts to break even, but first we must focus on audience development. This fund represents an investment in building this self-promoted concert circuit.

**Infrastructure growth strategy**, £50,000 – In the past 18 months we have created two new roles (1.6 FTE) in order to keep up with the charity's continued growth. It is probable that, at some point in the next few years, we will need to add further staff in the areas of finance and marketing. The Board has made the decision to ring-fence these funds to facilitate future appointments.

**Artistic Development Fund**, £50,000 – Following the ongoing success of this fund over the past two years, the Board have replenished it to £50,000. As before, it is allocated to support projects which are artistically or strategically important to further our aims, but do not generate revenue or fully cover their cost, such as recordings, commissions and artistic R&D.

**Digital / Marketing**, £41,000 – In the Trustees' report to the previous set of accounts, we identified the development of our digital presence as a key strategic aim. Further to that, we have recently taken on WildKat PR to manage our digital strategy, as well as increasing our budget for online content and web development. For the financial year 2024-25 we are forecasting a deficit due to the investment of reserves, so the Board has allocated £41,000 to underwrite the full cost of this important strand of work.

**25th anniversary projects**, £25,000 – A lump sum allocated to numerous artistic projects proposed for Tenebrae's 25th anniversary season in 2026-27 (see 'Post Accounting Period Events and Plans for Future Periods'). This is in addition to the rolling Artistic Development Fund.

**Green touring**, £20,000 – Allocated to facilitate greener practices where possible and appropriate – e.g. adding ground travel days rather than flying between European engagements.

**EDI strategy**, £15,000 – A small fund to kick-start initial work on a more comprehensive EDI strategy. In the first instance this is likely to involve commissioning some consultancy, and creating subsidised ticket programmes to widen access for those from underrepresented backgrounds.

**Restricted Funds for the year ended 31 March 2024**

**Choral Development Programme** – these funds were received for and applied towards our outreach work with our Choral Development Partners (London Youth Choirs and Music Centre London).

**Associate Artists Scheme** – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

**Josephine Stephenson New Commission** – a surplus of £4,684 remaining from funding originally received towards the cost of a new commission in 2022 was applied (with the consent of the funder) towards our new Christmas Conversation programme, performed in December 2023.

**Schools Fund/Tenebrae Schools** - Funds raised to support the cost of delivering regular singing activity in our partner state primary schools in Southall (West London), including major grants from John Lyon's Charity and Paul Hamlyn Foundation.

**Bach & MacMillan** - Donations from individual supporters towards the cost of touring and recording a new programme of music by J. S. Bach and Sir James MacMillan in spring 2023.

**A Christmas Conversation** – funding to support audience growth for a new artistic programme performed in December 2023, including in Nottingham and Bury St Edmunds.

**Tenebrae Effect Workshops** – these funds support the delivery of our singing workshops with adults and young people.

**Operational Costs** – funding to support core operating costs.

**St Bartholomew-the-Great** – funding to support an own-promotion concert at St Bartholomew-the-Great church in London in June 2024.

**Statement of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Artistic Development Fund	50,000	-	-	50,000
<b>General funds</b>				
General Funds	302,894	972,957	(886,638)	389,213
<b>Total Unrestricted funds</b>	<b>352,894</b>	<b>972,957</b>	<b>(886,638)</b>	<b>439,213</b>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
<b>Restricted funds</b>				
Choral Development Programme	-	3,000	(3,000)	-
Overseas Concerts	850	-	(850)	-
Associate Artists Scheme	45,000	48,066	(48,066)	45,000
Josephine Stephenson New Commission	4,684	-	-	4,684
Swedish Tour	-	1,000	(1,000)	-
Schools Fund / Tenebrae Schools	-	63,500	(26,000)	37,500
Bach & MacMillan	-	19,584	-	19,584
	<u>50,534</u>	<u>135,150</u>	<u>(78,916)</u>	<u>106,768</u>
<b>Total of funds</b>	<u><u>403,428</u></u>	<u><u>1,108,107</u></u>	<u><u>(965,554)</u></u>	<u><u>545,981</u></u>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**16. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2023**

The Artistic Development Fund relates to a designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2023**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds.

Overseas Concerts – Funds towards the costs of concerts overseas. The balance brought forward has been used towards broadcast fees at a concert in Stockholm.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme.

Josephine Stephenson New Commission – Brought forward donations of £4,375 towards the costs of a new commission.

Swedish Tour - A grant from the Anglo-Swedish Society towards the cost of concerts in Kalmar and Helsingborg (Sweden) in March 2022. The funds were received in April 2022 after the tour was complete.

Schools Fund - Funds raised to support the cost of delivering regular singing activity in our partner state primary schools in Southall (West London), including major grants from John Lyon's Charity and Paul Hamlyn Foundation.

Bach & MacMillan - Donations from individual supporters towards the cost of touring and recording a new programme of music by J. S. Bach and Sir James MacMillan in spring 2023.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	50,000	-	-	321,000	371,000
General funds	389,213	930,474	(754,470)	(321,000)	244,217
Restricted funds	106,768	154,456	(147,676)	-	113,548
	<u>545,981</u>	<u>1,084,930</u>	<u>(902,146)</u>	<u>-</u>	<u>728,765</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	50,000	-	-	50,000
General funds	302,894	972,957	(886,638)	389,213
Restricted funds	50,534	135,150	(78,916)	106,768
	<u>403,428</u>	<u>1,108,107</u>	<u>(965,554)</u>	<u>545,981</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	7,391	7,391
Current assets	113,548	687,079	800,627
Creditors due within one year	-	(79,253)	(79,253)
<b>Total</b>	<u>113,548</u>	<u>615,217</u>	<u>728,765</u>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	539	539
Fixed asset investments	-	1	1
Current assets	106,768	498,806	605,574
Creditors due within one year	-	(60,133)	(60,133)
<b>Total</b>	<u>106,768</u>	<u>439,213</u>	<u>545,981</u>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2024 £</b>	<b>2023 £</b>
Net income for the period (as per Statement of Financial Activities)	<u>182,784</u>	<u>142,553</u>
<b>Adjustments for:</b>		
Depreciation charges	1,611	753
Decrease/(increase) in stocks	(335)	1,950
Decrease/(increase) in debtors	2,056	(36,063)
Increase in creditors	19,120	19,421
Loss on disposal of investment	1	-
<b>Net cash provided by operating activities</b>	<u>205,237</u>	<u>128,614</u>

**20. Analysis of cash and cash equivalents**

	<b>2024 £</b>	<b>2023 £</b>
Cash in hand	699,481	502,707
<b>Total cash and cash equivalents</b>	<u>699,481</u>	<u>502,707</u>

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**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**21. Analysis of changes in net debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	502,707	196,774	699,481
	<u>502,707</u>	<u>196,774</u>	<u>699,481</u>

**22. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,802 (2023 - £2,528) Contributions of £nil (2023 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

**23. Operating lease commitments**

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	<u>6,420</u>	<u>6,000</u>

**THE TENEBRAE CHOIR**

England & Wales - Charity number 1142138

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# Accounts

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**THE TENEBRAE CHOIR**  
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**THE TENEBRAE CHOIR**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Trustees</b>	Elizabeth Andrews Nicholas Bland Andrew Halstead James Kanagasooriam (appointed 24 May 2022) Jonathan Lane, Chair Nicola Oppenheimer Kavi Pau (appointed 25 May 2022) Ian Ritchie (resigned 6 December 2023) Sabrina Rodriguez (appointed 23 May 2022) James Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Principal operating office</b>	c/o Lyric Theatre Lyric Square King's Street London W6 0QL
<b>Company secretary</b>	Alexandra Davies
<b>Chief executive</b>	Alexandra Davies
<b>Independent auditors</b>	Lakin Rose Limited Chartered Accountants Statutory Auditors Pioneer House Vision Park Histon Cambridge CB24 9NL

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report together with the audited financial statements of the The Tenebrae Choir for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically by the presentation of concerts and recordings, and by engaging members of the public from a broad range of backgrounds through its Learning & Connection activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing concerts, making recordings, and delivering a wide range of Learning & Connection programmes for people of all ages. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists.

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance**

**a. Main achievements of the charity**

Following the lifting of all remaining pandemic restrictions in February 2022, the financial year 2022-23 saw a return to a full touring schedule and the significant expansion of Tenebrae's Learning & Connection programme. The year wasn't without its challenges. Generally speaking, audience numbers were still lower than they had been pre-pandemic, and people tended to book tickets much later than in the past. This in turn made it difficult for promoters – upon whom we depend for the majority of our concert revenue – to forecast their income and plan ahead. The lifting of restrictions also resulted in more frequent illness among the choir, and significant amounts of time spent booking deputies on short notice meant that it was more difficult for us to plan future projects. In spite of all this, this was our busiest year to date, with 79 performances across 11 countries and regular singing workshops for children at a local primary school. We would like to express our particular gratitude towards the Board and staff at John Ellerman Foundation who, in October 2022, awarded us a generous multi-year grant to support core costs over 3 years.

Performance highlights

- In July 2023 we performed our 'Humanity & Liberty' programme at Oxford Festival of the Arts and Cheltenham Music Festival. These performances marked the fourth and fifth performances of our most recent commission, Into the Wreck by Josephine Stephenson. When commissioning new work our aim is that it should be performed regularly beyond its premiere season, so we were really pleased to share this new music with audiences in Oxford and Tewkesbury. The spoken role was performed by Juliet Stevenson and Harriet Walter respectively.
- In August we embarked on a 5-concert tour to France and Germany, including our debut performance at the prestigious Festival de La Chaise-Dieu and return visits to the Festival de Rocamadour and Rheingau Festival. Both Rocamadour and Rheingau have now presented Tenebrae for three years in a row, and we really appreciate these close relationships that we formed by working together throughout the pandemic.
- Unusually, this financial year encompassed two separate tours to the US. In November 2022 we visited America for the first time since before the pandemic, performing in Sanford FL, Morristown NJ, Harrisonburg VA, and Austin, Dallas and Houston TX. We were incredibly grateful to conductors Gabriel Crouch and Jamie Burton, who stepped in at short notice to deputise for Nigel Short (Artistic Director) while he was recovering from an operation. In March 2023 we returned to the US – this time with Nigel – to perform in Kansas City MO, St Louis MO, Cincinnati OH, Ashland OR, Seattle WA and San Diego CA, with many of the promoters hosting Tenebrae for the very first time.
- In December 2022 we undertook our first major tour to the Netherlands, giving 5 concerts across the country under the banner of Oude Muziek Utrecht. This was one of the performance highlights of the year, with strong audiences demonstrating that Tenebrae has a promising following in the Netherlands in spite of having seldom performed there before this tour. Much of the repertoire was taken from our latest album 'In Winter's House', and the performance from Amsterdam was broadcast on a national radio station. The concert from Nijmegen was also live streamed on the festival's dedicated channel.
- In February 2023 we were delighted to be invited back to La folle journée, the largest classical music festival in France. This re-invitation speaks to a strong relationship with the promoter, who also presented Tenebrae at a separate festival in 2021 and 2022.

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance (continued)**

Recordings

- In April 2022 we released 'When Sleep Comes' – a lockdown collaboration between our small consort and the composer and saxophonist Christian Forshaw. Somewhat predictably, this album hasn't received the same level of attention as our more mainstream repertoire, but the track Abide With Me has proved extremely successful, having been streamed an astonishing 303,000 times at the time of writing.
- 'In Winter's House' was released in October 2022 and, like all our Christmas albums, has done very well. While the centrepiece is Benjamin Britten's A Ceremony of Carols for upper voices, we are particularly pleased that the album also includes music by a number of female composers: Sally Beamish, June Collin, Joanna Forbes L'Estrange, Joanna Marsh (commissioned by Tenebrae in 2019) and Elizabeth Poston.
- Over the course of the year the choir was booked for a number of film and recording sessions, providing the vocals for the soundtrack to Avatar: The Way of Water and appearing on a new album of music by the composer Rebecca Dale (release date TBC). This is an area of work which we would like to grow, and we are pleased to have seen a slow but steady increase in session work.

Learning & Connection

- In our account of the financial year 2021-22 we reported the successful launch of a pilot singing programme in Clifton Primary School from January 2022. We're delighted that this programme has gone from strength to strength since then, with both Clifton and Tudor Primary Schools participating in the full programme for the academic year 2022-23. Members of our workshop team have visited each school fortnightly throughout the academic year, working with Year 4 at Tudor and Years 4 & 5 at Clifton. Clifton's Year 6 pupils – who participated in the pilot last year – have also benefitted from extension activities to deepen their engagement. All the target year groups gave termly performances to showcase the songs they'd learned, and the whole school communities benefitted from hearing Tenebrae perform live in their schools. The programme is fully funded until August 2025 through generous grants from John Lyon's Charity and Paul Hamlyn Foundation. We are extremely grateful to both Paul Hamlyn Foundation and John Lyon's Charity for their long-term support of this programme.
- In February 2023 our cohort of six Associate Artists undertook a short tour as a standalone sextet, led by director Nigel Short. This project proved to be a great success, providing these talented young singers with a platform to develop their ensemble skills while also enabling several smaller promoters to programme Tenebrae. They gave concerts for Dorchester Arts, Southend-on-Sea Borough Council, and Repton School, where they also ran workshops for some of the students.
- Our relationship with London Youth Choir has continued to thrive. As always, our Associate Artists visit LYC roughly twice a term to supplement their existing workshop delivery, and feedback from Rachel Staunton (Artistic Director, LYC) has been fantastic. This collaboration also provides a vital platform for our Associates to build their pedagogic skills.

As well as maintaining the activities and programmes outlined above, throughout the year we have been working towards some overarching strategic aims. Like many organisations, we are trying hard to diversify our audiences, repertoire and ultimately our workforce. Our biggest advance in this area to date has been the successful launch of our schools programme. Both our partner schools are in Southall, where the population is largely South Asian. The area also suffers from high levels of deprivation, with many children unable to access extra-curricular musical activities. Our hope is that some of the children we have worked with will be inspired to continue singing, taking advantage of free or subsidised opportunities in the borough. We have also been more proactive in programming music by female composers, and we are actively trying to programme works by composers of colour. In our most recent round of Trustee recruitment we sought to increase diversity among our

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance (continued)**

Board members as well as addressing skills gaps. We are pleased to have recruited two Trustees from global majority backgrounds, whose own experiences in the choral world are helping to inform our work in this area.

Another key strategic area for us is the cultivation of our digital platforms to help grow our online audience. During the financial year 2022-23, Sabrina Rodriguez (Trustee) undertook a thorough audit of our existing digital presence, identifying a number of gaps and opportunities. We have already made a small amount of progress, establishing monthly YouTube releases and introducing some updates to our website. However, there is plenty more work to do, and a fuller account is given below under 'Post accounting period events and plans for future periods'.

Finally, this year enabled us to trial our Artistic Development Fund: a designated fund of £50k which we had ringfenced to support projects of strategic or artistic importance. So far, the fund has proved extremely useful, helping to speed up development of new initiatives and allowing us more creative freedom. The Associate Artists tour mentioned above was supported by a modest allocation of £1,500, and further allocations have been assigned to future projects (described below) for which the majority of planning took place during the financial year in question.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Surplus**

For the year under review the charity made a surplus of £142,553 which will be added to the reserves brought forward. Reserves of £545,981 will be carried forward including £106,768 of restricted funds and £50,000 of designated funds.

The reserves carried forward were achieved by the careful management of costs and overheads, strong surpluses on concert engagements, and successful fundraising for our Learning & Connection programmes.

**c. Reserves policy**

The charity is maintaining sufficient reserves to cover six months of its core organisational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to those major risks over which the Trustees have a measure of control.

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138

The Trustees of the Charity are the Directors of the Company.

**b. Methods of appointment or election of Trustees**

The Trustees have the power to co-opt additional Trustees. While there are no specific policies for the training of Trustees, who would be skilled in their particular field before being approached, the Trustees have regard to any specialist skills needed when co-opting potential Trustees e.g. fundraising, musical, digital etc.

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the Trustees liaise with the Chief Executive about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

During the financial year covered by this annual report, we were pleased to appoint three new Trustees. James Kanagasooriam, Kavi Pau and Sabrina Rodriguez joined the Board in May 2022, and bring expertise in the fields of data analytics, Indian classical music and digital marketing respectively.

**Post accounting period events and plans for future periods**

Our plans for the future remain ambitious, and we would like to highlight the following specific projects and areas of growth:

- In spring 2023 we toured a new programme of music by J. S. Bach and Sir James MacMillan. Our concert at St John's Smith Square (London) was broadcast on BBC Four on Easter Sunday, and the final performance at Snape Maltings (Suffolk) was recorded live for commercial release as an album in October 2023. This is a new recording model for us, and for this particular programme it was much more economical than recording in traditional sessions. The album included the world premiere recording of MacMillan's *I Saw Eternity*, which was given its first performance by Tenebrae at the London Bach Festival in 2021. This project was initially underwritten by the Artistic Development Fund, but ultimately we were able to raise the funds required from individual donations. We are very grateful to everyone who helped to support this project by donating to our crowdfunding campaign.
- In autumn 2023 we gave three performances of another new programme, *A Prayer for Deliverance*. This programme was inspired by a recent work from the American composer Joel Thompson, and we really enjoyed working with Joel during the rehearsal period. In addition to well-known repertoire such as Howell's *Requiem*, the programme includes contemporary music by Cecilia McDowall, Francis Pott and Caroline Shaw. A small allocation from the Artistic Development Fund was used to facilitate Joel Thompson's visit to the UK where, as well as working with the choir in rehearsal, he was involved in workshops for Streetwise Opera performers in London and Manchester.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Post accounting period events and plans for future periods (continued)**

- In late October 2023 we welcomed a third partner school to our schools' programme in Southall, West London. This means that the programme is at full capacity for the first time since its launch in early 2022, with 3 different schools on their first, second and third years with us respectively.
- Throughout the 2023-24 season we will develop our existing 'Tenebrae Effect' workshop model, producing more flexible content which can be adjusted to suit a much wider variety of participants. We hope to run pilot events with children in Manchester (via Bridgewater Hall) and Essex (via Saffron Hall), and with amateur singers in Nottingham (via the Royal Concert Hall).
- In September 2023 we created the new post of Operations Manager, appointing Eleanor Hunt in this role. The scope of this role is wide-ranging, and is designed to provide general support and ease pressure on the existing management team. By the end of the financial year we also expect to have appointed a part-time digital marketing role, initially on a 1-year fixed term consultancy basis. They will be responsible for implementing the digital strategy set out by Sabrina Rodriguez (Trustee), with the overall aims of growing our online audiences and engagement, and generating new revenue streams through our digital platforms. Liaising closely with the existing management team, they will work to optimise Tenebrae's digital platforms, understand existing and potential audiences, and establish effective procedures around content creation, SEO and web development
- By the end of the financial year we also expect to have appointed a part-time digital marketing role, initially on a 1-year fixed term consultancy basis. They will be responsible for implementing the digital strategy set out by Sabrina Rodriguez (Trustee), with the overall aims of growing our online audiences and engagement, and generating new revenue streams through our digital platforms. Liaising closely with the existing management team, they will work to optimise Tenebrae's digital platforms, understand existing and potential audiences, and establish effective procedures around content creation, SEO and web development.
- Subsequent to this accounting period, and in addition to the Artistic Development Fund, the Board agreed to designate further funds to support the agreed 3-year strategic plan, in particular:
  - £100,000 to support the agreed digital strategy, in particular to inspire and engage new and existing audiences through digital channels; to drive efficiencies and boost organic performance with our digital strategy; and to leverage digital channels to boost and diversify revenue streams;
  - funds to support the expansion of Tenebrae's Learning and Connection programme;
  - funds to underwrite the financial risk of self- and co-promoted concerts to attract more diverse audiences in areas of lesser cultural provision. This fund will support additional capacity for organising concerts and tours.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Lakin Rose Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 7 December 2023 and signed on their behalf  
by



**Jonathan Lane**  
Chair of Trustees

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR**

---

**Opinion**

We have audited the financial statements of The Tenebrae Choir (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and performance,
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the discussions among the audit engagement team and involving relevant internal specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, the UK Companies Act and UK tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. We identified no such laws and regulations applicable to the company.

**Audit response to risks identified**

As a result of performing the above, we identified revenue recognition as a key audit risk related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

**Other matters**

The corresponding figures are unaudited.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE TENEBRAE CHOIR (CONTINUED)**

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**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Christopher Dougherty (senior statutory auditor)**

for and on behalf of

**Lakin Rose Limited**

Chartered Accountants  
Statutory Auditors  
Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL

Date: 20 December 2023

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	135,150	45,589	180,739	201,618
Charitable activities	4	-	901,855	901,855	533,016
Investments	5	-	-	-	715
Other income	6	-	25,513	25,513	16,374
<b>Total income</b>		<b>135,150</b>	<b>972,957</b>	<b>1,108,107</b>	<b>751,723</b>
<b>Expenditure on:</b>					
Charitable activities	7,8	78,916	886,638	965,554	661,571
<b>Total expenditure</b>		<b>78,916</b>	<b>886,638</b>	<b>965,554</b>	<b>661,571</b>
<b>Net movement in funds</b>		<b>56,234</b>	<b>86,319</b>	<b>142,553</b>	<b>90,152</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		50,534	352,894	403,428	313,276
Net movement in funds		56,234	86,319	142,553	90,152
<b>Total funds carried forward</b>		<b>106,768</b>	<b>439,213</b>	<b>545,981</b>	<b>403,428</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	539	1,292
Investments	13	1	1
		540	1,293
<b>Current assets</b>			
Stocks	14	2,345	4,295
Debtors	15	100,522	64,459
Cash at bank and in hand		502,707	374,093
		605,574	442,847
Creditors: amounts falling due within one year	16	(60,133)	(40,712)
<b>Net current assets</b>		<b>545,441</b>	<b>402,135</b>
<b>Total net assets</b>		<b>545,981</b>	<b>403,428</b>
<b>Charity funds</b>			
Restricted funds	17	106,768	50,534
Unrestricted funds			
Designated funds	17	50,000	50,000
General funds	17	389,213	302,894
Total unrestricted funds	17	439,213	352,894
<b>Total funds</b>		<b>545,981</b>	<b>403,428</b>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The financial statements were approved and authorised for issue by the Trustees on 7 December 2023 and signed on their behalf by:



**Jonathan Lane**  
Chair of Trustees

The notes on pages 18 to 33 form part of these financial statements.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>128,614</b>	<b>53,934</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	<i>(969)</i>
	<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>	<b>-</b>	<b>(969)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>128,614</b>	<b>52,965</b>
Cash and cash equivalents at the beginning of the year	<b>374,093</b>	<i>321,128</i>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>502,707</b>	<i>374,093</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 33 form part of these financial statements

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of this guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue as a going concern for the foreseeable future. The Trustees have performed a going concern assessment and have specifically considered the resources available to the charity and the obligations expected to arise over the medium term, taking into account expected operating activities in line with its charitable objectives and the investment of reserves in new hires and strategic artistic projects. On the basis of the assessment performed, the Trustees have reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future and that it is appropriate to prepare the financial statements on a going concern basis.

**2.4 Income**

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.9 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.11 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Income from donations and legacies**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Donations	135,150	45,589	<b>180,739</b>	151,506
Government grants	-	-	-	50,112
	<u>135,150</u>	<u>45,589</u>	<u><b>180,739</b></u>	<u>201,618</u>
<i>Total 2022</i>	<u>162,487</u>	<u>39,131</u>	<u>201,618</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Concert income and music sales	901,855	<b>901,855</b>	533,016
	<u>901,855</u>	<u><b>901,855</b></u>	<u>533,016</u>
<i>Total 2022</i>	<u>533,016</u>	<u>533,016</u>	

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Investment income - subsidiaries, associates and connected companies	-	-	715
	<u>-</u>	<u>-</u>	<u>715</u>
<i>Total 2022</i>	<u>715</u>	<u>715</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. Other incoming resources**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Royalties	17,454	<b>17,454</b>	6,087
YouTube income	8,059	<b>8,059</b>	10,287
	<u>25,513</u>	<u><b>25,513</b></u>	<u>16,374</u>
<i>Total 2022</i>	<u>16,374</u>	<u>16,374</u>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	<i>Total 2022 £</i>
Advancement of classical music	78,916	886,638	<b>965,554</b>	661,571
<i>Total 2022</i>	<u>151,428</u>	<u>510,143</u>	<u>661,571</u>	

**Summary by expenditure type**

	<b>Staff costs 2023 £</b>	<b>Depreciation 2023 £</b>	<b>Other costs 2023 £</b>	<b>Total 2023 £</b>	<i>Total 2022 £</i>
Advancement of classical music	121,062	753	843,739	<b>965,554</b>	661,571
<i>Total 2022</i>	<u>108,338</u>	<u>840</u>	<u>552,393</u>	<u>661,571</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Advancement of classical music	921,234	44,320	<b>965,554</b>	661,571
<i>Total 2022</i>	<u>628,565</u>	<u>33,006</u>	<u>661,571</u>	

The prior period figures have been restated to increase Support costs by £22,243 and to reduce Activities undertaken directly by £22,243 as this better reflects the charity's activities. This change does not affect the Statement of Financial Activities or the Balance sheet.

**9. Auditors' remuneration**

	<b>2023 £</b>	<i>2022 £</i>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>7,500</b>	-
Fees payable to the charity's auditor in respect of:		
All assurance services not included above	-	3,400
All non-audit services not included above	<b>2,750</b>	2,063
	<u>7,500</u>	<u>5,463</u>

**10. Staff costs**

	<b>2023 £</b>	<i>2022 £</i>
Wages and salaries	<b>112,500</b>	101,292
Social security costs	<b>6,034</b>	5,125
Contribution to defined contribution pension schemes	<b>2,528</b>	1,921
	<u>121,062</u>	<u>108,338</u>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**10. Staff costs (continued)**

The average number of persons employed by the charity during the year was as follows:

	<b>2023</b>	<i>2022</i>
	<b>No.</b>	<i>No.</i>
Employees	<b>4</b>	<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year ended 31 March 2023, no Trustees received any remuneration or other benefits (*2022 - £NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

**12. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2022	<b>7,331</b>
At 31 March 2023	<b>7,331</b>
<b>Depreciation</b>	
At 1 April 2022	<b>6,039</b>
Charge for the year	<b>753</b>
At 31 March 2023	<b>6,792</b>
<b>Net book value</b>	
At 31 March 2023	<b>539</b>
<i>At 31 March 2022</i>	<i>1,292</i>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 April 2022	1
At 31 March 2023	1
	1
<b>Net book value</b>	
At 31 March 2023	1
At 31 March 2022	1
	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

Name	Company number	Principal activity	Holding
Tenebrae Choir Trading Limited	07549484	Dormant	100%

The financial results of the subsidiary for the year were:

Name	Net Assets £
Tenebrae Choir Trading Limited	1

Tenebrae Choir Trading Limited was dissolved on 30 May 2023.

**14. Stocks**

	2023 £	2022 £
Finished goods and goods for resale	2,345	4,295
	2,345	4,295

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**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**15. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>43,141</b>	45,948
Other debtors	<b>2,880</b>	4,614
Prepayments and accrued income	<b>54,501</b>	13,897
	<u><b>100,522</b></u>	<u>64,459</u>

**16. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	<b>16,581</b>	16,698
Amounts owed to group undertakings	<b>1</b>	1
Other taxation and social security	<b>10,327</b>	5,088
Other creditors	<b>3,396</b>	1,183
Accruals and deferred income	<b>29,828</b>	17,742
	<u><b>60,133</b></u>	<u>40,712</u>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Artistic Development Fund	50,000	-	-	50,000
<b>General funds</b>				
General Funds	302,894	972,957	(886,638)	389,213
<b>Total Unrestricted funds</b>	<b>352,894</b>	<b>972,957</b>	<b>(886,638)</b>	<b>439,213</b>
<b>Restricted funds</b>				
Choral Development Programme	-	3,000	(3,000)	-
Overseas Concerts	850	-	(850)	-
Associate Artists Scheme	45,000	48,066	(48,066)	45,000
Josephine Stephenson New Commission	4,684	-	-	4,684
Swedish Tour	-	1,000	(1,000)	-
Schools Fund	-	63,500	(26,000)	37,500
Bach & MacMillan	-	19,584	-	19,584
	50,534	135,150	(78,916)	106,768
<b>Total of funds</b>	<b>403,428</b>	<b>1,108,107</b>	<b>(965,554)</b>	<b>545,981</b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2023**

The Artistic Development Fund relates to a designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

Subsequent to this accounting period, and in addition to the Artistic Development Fund, the Board agreed to designate further funds to support the agreed 3-year strategic plan, in particular:

- £100,000 to support the agreed digital strategy, in particular to inspire and engage new and existing audiences through digital channels; to drive efficiencies and boost organic performance with our digital strategy; and to leverage digital channels to boost and diversify revenue streams;
- funds to support the expansion of Tenebrae's Learning and Connection programme;
- funds to underwrite the financial risk of self- and co-promoted concerts to attract more diverse audiences in areas of lesser cultural provision. This fund will support additional capacity for organising concerts and tours.

**Restricted Funds for the year ended 31 March 2023**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds.

Overseas Concerts – Funds towards the costs of concerts overseas. The balance brought forward has been used towards broadcast fees at a concert in Stockholm.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme.

Josephine Stephenson New Commission – Brought forward donations of £4,375 towards the costs of a new commission.

Swedish Tour - A grant from the Anglo-Swedish Society towards the cost of concerts in Kalmar and Helsingborg (Sweden) in March 2022. The funds were received in April 2022 after the tour was complete.

Schools Fund - Funds raised to support the cost of delivering regular singing activity in our partner state primary schools in Southall (West London), including major grants from John Lyon's Charity and Paul Hamlyn Foundation.

Bach & MacMillan - Donations from individual supporters towards the cost of touring and recording a new programme of music by J. S. Bach and Sir James MacMillan in spring 2023.

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Artistic Development Fund	50,000	-	-	50,000
<b>General funds</b>				
General Funds	223,801	589,236	(510,143)	302,894
<b>Total Unrestricted funds</b>	<b>273,801</b>	<b>589,236</b>	<b>(510,143)</b>	<b>352,894</b>
<b>Restricted funds</b>				
Choral Development Programme	-	3,000	(3,000)	-
Bach Recording Session	5,000	-	(5,000)	-
Overseas Concerts	850	-	-	850
Christmas Release / Ceremony of Carols	29,250	3,500	(32,750)	-
Associate Artists Scheme	-	92,000	(47,000)	45,000
Roderick Williams Commission	-	2,500	(2,500)	-
Josephine Stephenson New Commission	4,375	11,375	(11,066)	4,684
Culture Recovery Fund	-	50,112	(50,112)	-
	39,475	162,487	(151,428)	50,534
<b>Total of funds</b>	<b>313,276</b>	<b>751,723</b>	<b>(661,571)</b>	<b>403,428</b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2022**

The Artistic Development Fund relates to a designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2022**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds originally intended for collaborative filming sessions with the Academy of Ancient Music. These were diverted by mutual agreement to a tour of Handel's Messiah in December 2021, and were fully expended in the year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release / Ceremony of Carols – Brought forward funds of £29,250 towards the recording and release of a new album of Christmas music. A further £3,500 was received in the year and the balance of £32,750 was fully expended in the year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £92,000 of which £47,000 were expended in the year leaving £45,000 carried forward.

Roderick Williams Commission - Funds of £2,500 fully expended in the year.

Josephine Stephenson New Commission – Brought forward donations of £4,375 towards the costs of a new commission. Further donations of £11,375 were received in the year, £11,066 has been expended in the year leaving £4,684 carried forward.

Culture Recovery Fund - Relates to grants from the Arts Council to help with the economic impacts of Covid-19. The fund has been fully expended in the year.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	50,000	-	-	50,000
General funds	302,894	972,957	(886,638)	389,213
Restricted funds	50,534	135,150	(78,916)	106,768
	<u>403,428</u>	<u>1,108,107</u>	<u>(965,554)</u>	<u>545,981</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Designated funds	50,000	-	-	50,000
General funds	223,801	589,236	(510,143)	302,894
Restricted funds	39,475	162,487	(151,428)	50,534
	<u>313,276</u>	<u>751,723</u>	<u>(661,571)</u>	<u>403,428</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	539	539
Fixed asset investments	-	1	1
Current assets	106,768	498,806	605,574
Creditors due within one year	-	(60,133)	(60,133)
<b>Total</b>	<u>106,768</u>	<u>439,213</u>	<u>545,981</u>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	1,292	1,292
Fixed asset investments	-	1	1
Current assets	50,534	392,313	442,847
Creditors due within one year	-	(40,712)	(40,712)
<b>Total</b>	<u>50,534</u>	<u>352,894</u>	<u>403,428</u>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023 £</b>	<b>2022 £</b>
Net income for the year (as per Statement of Financial Activities)	<u>142,553</u>	<u>90,152</u>
<b>Adjustments for:</b>		
Depreciation charges	753	840
Decrease/(increase) in stocks	1,950	(900)
Increase in debtors	(36,063)	(33,560)
Increase/(decrease) in creditors	19,421	(2,598)
<b>Net cash provided by operating activities</b>	<u>128,614</u>	<u>53,934</u>

**21. Analysis of cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash in hand	<u>502,707</u>	<u>374,093</u>
<b>Total cash and cash equivalents</b>	<u>502,707</u>	<u>374,093</u>

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**22. Analysis of changes in net debt**

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	374,093	128,614	502,707
	<u>374,093</u>	<u>128,614</u>	<u>502,707</u>

**23. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,528 (2022 - £1,921) Contributions of £nil (2022 - £519) were payable to the fund at the balance sheet date and are included in creditors.

**24. Operating lease commitments**

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	<u>6,000</u>	<u>3,496</u>

**THE TENEBRAE CHOIR**

England & Wales - Charity number 1142138

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# Accounts

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**THE TENEBRAE CHOIR**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	Elizabeth Andrews Nicholas Bland Andrew Halstead Sir Michael R Gifford, Chair (died 25 May 2021) James Kanagasooriam (appointed 24 May 2022) Jonathan Lane, Chair from June 2021 Nicola Oppenheimer Kavi Pau (appointed 25 May 2022) Ian Ritchie Sabrina Rodriguez (appointed 23 May 2022) James Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Company secretary</b>	Alexandra Davies
<b>General Manager</b>	Alexandra Davies
<b>Independent examiner</b>	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of The Tenebrae Choir for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically to educate and inspire the public through the presentation of concerts and other musical activities including recordings. The charity also strives to bring the benefits of singing to as many people as possible across a range of backgrounds, and to assist young professional musicians in establishing themselves in the early stages of their careers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing concerts, making recordings, and running a wide range of community participation and talent development activities. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists.

### **Achievements and performance**

#### **a. Main achievements of the charity**

The year began in difficult circumstances, with wide-ranging restrictions in place around the world to reduce the spread of COVID-19. These included social distancing, strict limitations on international travel, and PCR / antigen testing to identify cases of the virus. As in the previous financial year, restrictions were tightened or relaxed from month to month in line with the case rate, and this continued to present extreme challenges for the performing arts industry.

However, by April 2021 the sector as a whole had almost a year of experience operating under such restrictions, and was able to respond more quickly to changing regulations and adapt work accordingly. The roll-out of the vaccination programme also enabled society to partially re-open with a greater degree of confidence. We were extremely grateful to receive a grant of £50,112 from the government's Culture Recovery Fund (CRF), which

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

allowed us to react swiftly when restrictions were relaxed, creating work for our freelance artists and for the benefit of our audiences. Later in the year we were pleased to receive a grant of £20,000 from The Foyle Foundation, which made a significant contribution to our core costs at a challenging time. Tenebrae also benefits from having a small, agile management team and a supportive and nimble Board, and as a result the choir was far busier during 2021-22 than it had been in the previous year. Particular artistic highlights from the year include:

- In May 2021, Nigel Short and a small consort of 6 singers were joined by saxophonist Christian Forshaw to record our most recent album *When Sleep Comes*. The programme comprises early music re-imagined for voices and saxophone alongside original compositions by Christian and the composer Owain Park. Many of the settings are penitential in nature, and the album was released on Signum Records in April 2022 to coincide with Holy Week.
- A co-promoted concert at Saffron Hall in Essex (June 2021), partially funded from our CRF grant. We have been in conversation with Saffron Hall for some years now but this was our first collaboration, and we are delighted that its success has led to a repeat invitation for Tenebrae in December 2022.
- A welcome return to regular foreign touring, in spite of COVID-19 testing requirements both in the UK and abroad. Over the course of the financial year Tenebrae performed 21 concerts across Denmark, France, Germany, Hungary, the Netherlands, Sardinia, Slovenia, Switzerland and Sweden, with key dates including:
  - 2 concerts as part of a prestigious residency for Rheingau Festival (Germany) during August 2021, including a performance of our flagship work, Joby Talbot's *Path of Miracles*;
  - Our Slovenian debut at Europa Cantat in September 2021;
  - Our Hungarian debuts in Budapest and Székesfehérvár in November 2021;
  - A 3-concert tour to Scandinavia in March 2022, performing a programme including *Victoria*, Bach, Schoenberg and MacMillan in Copenhagen, Kalmar and Helsingborg.

A number of these concerts have led to ongoing relationships and repeat invitations – most notably by Rheingau Festival (Germany), Festival de Rocamadour (France) and *Via Aeterna* (France).

- To celebrate our 20th anniversary, in autumn / winter 2021 we gave 3 performances of a brand new programme entitled '*Humanity & Liberty*' at Lammermuir Festival, City of Derry International Choir Festival and Wigmore Hall. This was supported by The London Community Foundation and Cockayne – Grants for the Arts. The programme is highly virtuosic, but the choir rose to the technical challenges with their usual commitment and expertise and the performances were well received ("Poulenc's act of resistance is one of the most impossibly virtuosic things a choir can sing, but here Tenebrae sang it not only with razor-sharp technical security but with a touch of Gallic charm that suited the text brilliantly" – *The Times*). Alongside Poulenc's *Figure Humaine*, we were finally able to perform *Lucis Creator optime*, which we had commissioned from Roderick Williams in 2019 with support from PRS Foundation's The Open Fund. We were also delighted with a second new commission, supported by the RVW Trust, from Josephine Stephenson entitled *Into the Wreck*. Composed for choir and narrator, this impactful new piece gave us the opportunity to collaborate with the actor Juliet Stevenson, and the work feels like an important new addition to the contemporary choral repertoire.
- In December 2021 we were lucky to be able to proceed with a 3-concert tour of Handel's *Messiah* in spite of widespread concern around the emergence of the Omicron variant. Although a planned performance in Amsterdam's Concertgebouw had to be cancelled, we went ahead with concerts at Snape Maltings (Suffolk), Elbphilharmonie Hamburg, and *Soli Deo Gloria* Festival in Braunschweig (Germany). These performances with the Academy of Ancient Music were an artistic high point of Tenebrae's output this year, and we were delighted that the streamed performance from Hamburg received wonderful feedback from viewers around the world.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

- In March 2022 we were finally able to record our new Christmas album, which had originally been planned for 2020. The centrepiece of this new collection is Britten's A Ceremony of Carols for upper voices. This is complemented by Joanna Marsh's In Winter's House, which we commissioned for Tenebrae's lower voices back in 2019. Nigel Short is exceptionally pleased with the quality of this new recording, which is due for release in October 2022.

Alongside our performance and recording schedule, our Learning & Connection programmes also began to recover. Our Associate Artists, who had lost out on a significant amount of work during the previous year, were able to join us for a number of important projects throughout 2021-22, developing their ensemble skills and building their credentials as young professional singers. In particular, they performed our close harmony programme 'Sun, Moon, Sea & Stars' at Repton School and Wiltshire Music Centre in the UK, as well as at a festival in Sardinia. The performance in Wiltshire was particularly fulfilling, as the Associates worked with the venue's amateur chorus on a number of pieces which they then performed together in concert.

Our partner organisation Music Centres London remained closed, but London Youth Choirs (LYC) were active and we were able to start delivering virtual workshops for their young singers as early as October 2020. We returned to in-person workshops with LYC in November 2021, and this relationship is thriving. During summer 2021 we also ran an extended online course in collaboration with Choir of the Earth (formerly the Self-Isolation Choir). Using guide tracks recorded by our professional musicians, hundreds of amateur singers took part in 40 online rehearsals led by Nigel Short before recording their own parts in Tallis' iconic 40-part motet Spem in alium. The results were then mixed together to create one very impressive performance.

Finally, in January 2022 we were proud to launch the pilot stage of our new Singing Schools programme in partnership with Ealing Music Service. Working with Clifton Primary School in Southall, we trialled a programme of fortnightly singing workshops for Year 5 (children aged 9-10), supplemented with in-school performances by Tenebrae. Following the success of this pilot, we are delighted to be expanding the programme for the academic year 2022-23 (see further detail below).

To close, it is worth noting that for 2022 we took the decision not to present our annual Holy Week Festival. This was partly due to administrative backlog caused by the pandemic, but also because of uncertainty around the timelines for refurbishment of our partner venue St John's Smith Square.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**b. Reserves policy**

The charity is maintaining sufficient reserves to cover 6 months' operational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

Reserves are required to cover shortfalls in future fundraising, where the outlook is currently less certain; possible shortfalls in contribution to overheads from concert revenue; contingency for further Covid-19 measures resulting in cancelled or postponed engagements; and the financing of a designated Artistic Development Fund to:

- Underwrite some degree of financial risk on projects such as self- and co-promoted concerts in locations of strategic importance;
- Invest in projects which have historically been more difficult to fund through traditional fundraising, such as recordings of core repertoire;
- Plan further ahead by underwriting some degree of risk on projects which we would ultimately expect to cover from subsequent fundraising, but which may not be fully funded by the time it is necessary to commit the funds (e.g. contracting a new commission).

**c. Surplus**

For the year under review the charity made a surplus of £90,152 which will be added to the reserves brought forward. Reserves of £403,428 will be carried forward, including restricted funds of £50,534 and designated funds of £50,000.

The reserves carried forward were achieved by the careful management of the costs and overheads as well as continued success in fundraising.

**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to those major risks over which the Trustees have a measure of control.

**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138.

The Trustees of the Charity are the Directors of the Company.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees have the power to co-opt additional Trustees. While there are no specific policies for the training of Trustees, who would be skilled in their particular field before being approached, the Trustees have regard to any specialist skills needed when co-opting potential Trustees e.g. fundraising, musical, digital etc.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the Trustees liaise with the General Manager about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

During the financial year covered by this annual report, we were deeply saddened to lose our former Chairman Sir Roger Gifford, who passed away on 25 May 2021. Subsequent to this, the Trustees unanimously approved the appointment of Jonathan Lane to the position of Chairman, and this is recorded in a post-meeting note to the minutes of our Board meeting held on 27 May 2021. Roger was a dedicated and supportive Chair right up to the point of his unexpected passing, and we would like to take this opportunity to acknowledge the immeasurable contribution he made over the course of a decade.

**Plans for future periods**

The vast majority of countries are now fully re-open with only minor regulations relating to COVID-19, if any. While it is possible that winter will bring a new surge in infections, it certainly seems as though the worst is behind us. However, the inevitable economic fall-out from the pandemic has been compounded by the war between Russia and Ukraine, and we are operating in a tough financial climate. It is expected that fundraising will become more difficult as grant-giving organisations and individual donors are impacted by the cost-of-living crisis. Concert promoters will also be hit hard by the rising cost of energy and the expected drop in box office income as audiences rein in their spending. As a touring organisation, Tenebrae is also experiencing a notable increase in the cost of travel due to the current fuel crisis.

While this is concerning, the charity went into the pandemic in better financial shape than it had been in the past. Our lean administrative set-up enabled us to take advantage of opportunities whenever they arose, with the result that we are currently financially stable. This in turn has meant that over the past few months we have been able to think more freely about our ambitions for the choir's artistic programme and community work. Additionally, in May 2022 we appointed three new Trustees who bring a range of useful skills to our Board. Kavi Pau is trained in both Western and Indian classical music and will provide valuable input as we work to diversify our programming. James Kanagasooriam and Sabrina Rodriguez bring significant expertise in the field of digital marketing and audience development.

Key projects and focuses for the financial years 2022-23 and 2023-24 include:

Singing Schools

Singing Schools represents a significant expansion of Tenebrae's Learning & Connection programme. We piloted the initiative at Clifton Primary School in Southall between January and July 2022. From September 2022 we will deliver the full programme to both Clifton and Tudor Primary Schools, applying learnings from the pilot stage and working closely with our funders to achieve the maximum benefit for the children and teachers involved. Our intention is to introduce a third school from September 2023, with each partner school being on the programme for 3 consecutive years.

The backbone of the programme is a series of fortnightly workshops for the target year group in each school. Alongside this, Tenebrae delivers participatory performances in school for all year groups to attend, and regular teacher training. Our overarching aim is that, by the end of their official partnership term, the teachers at each school are confident and skilled enough to embed singing as part of the regular school day, using music in the classroom to boost attainment and wellbeing.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Plans for future periods (continued)**

We are extremely grateful to Paul Hamlyn Foundation and John Lyon's Charity for their long-term support of Singing Schools.

US Touring

After a long hiatus due to the pandemic, we are delighted to be returning to the US in November 2022. A choir of 17 singers will visit Orlando (FL), Morristown (NJ), Harrisonburg (VA), Austin (TX), Dallas (TX) and Houston (TX). 5 out of 6 performances are first-time bookings for the choir, and they will be performing our popular programme 'A Hymn of Heavenly Beauty'. We are very grateful to conductors Jamie Burton and Gabriel Crouch for stepping in to deputise for Nigel Short while he recovers from an operation.

We will return to the US in March 2023 with a slightly smaller team of 14 singers. The tour will include 6 performances in Kansas City (MO), St Louis (MO), Cincinnati (OH), Ashland (OR), Seattle (WA), and San Diego (CA).

Bach & MacMillan – Live Recording

Throughout April and May 2023 we will tour a new programme of Bach motets and works by Sir James MacMillan, including a new piece which he composed for Tenebrae in 2021 (kindly commissioned by the London Bach Society). The tour will culminate with a concert at Snape Maltings, which will be recorded live for release as an album. Live capture is a new way of working for us, and we are keen to explore this as an exciting and more cost-effective way of making recordings in the age of streaming.

New Music

We will continue to champion new music, but will widen our net to focus on existing contemporary works and new artist collaborations as well as continuing to commission at regular intervals. For example, in addition to the Bach & MacMillan project outlined above, next autumn we will perform Joel Thomson's A Prayer for Deliverance at Wigmore Hall (and hopefully a number of other venues and festivals throughout the UK). Joel is an exciting emerging voice and this work is perfect for Tenebrae, presenting a technical challenge and ample opportunity for our more soloistic singers.

Digital Strategy

Having appointed 2 new Trustees with considerable expertise in this field, over the coming months we expect to draft a strategy and business plan for the development of our digital offering. Tenebrae's existing online following is impressive, and presents a significant opportunity to grow our audience, reach and profile. Our expectation is that a well thought-out strategy will enable us to reach new and diverse audiences who might not consider themselves fans of choral music, and ideally to fundraise for a permanent digital marketing role.

Finally, we will shortly be running a recruitment campaign to take on two new part-time staff, supporting general operations and our Learning & Connection programmes respectively. The aim of these new appointments is to relieve pressure on the existing team as well as to create capacity to focus on the development of our individual giving programme, which we hope to grow over the coming years.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on *20 Dec 2022* and signed on their behalf by:



**Jonathan Lane**  
Chair of Trustees

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent Examiner's Report to the Trustees of The Tenebrae Choir ('the charity')**

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 ourselves that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity 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)].

We 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.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 21 December 2022

**C P J Dougherty, FCA**  
**Lakin Rose Limited**  
Chartered Accountants  
Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	162,487	39,131	201,618	157,528
Charitable activities	4	-	543,303	543,303	146,727
Investments	5	-	715	715	-
Other income	6	-	6,087	6,087	13,360
<b>Total income</b>		<b>162,487</b>	<b>589,236</b>	<b>751,723</b>	<b>317,615</b>
<b>Expenditure on:</b>					
Charitable activities	7	151,428	510,143	661,571	298,369
<b>Total expenditure</b>		<b>151,428</b>	<b>510,143</b>	<b>661,571</b>	<b>298,369</b>
<b>Net movement in funds</b>		<b>11,059</b>	<b>79,093</b>	<b>90,152</b>	<b>19,246</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		39,475	273,801	313,276	294,030
Net movement in funds		11,059	79,093	90,152	19,246
<b>Total funds carried forward</b>		<b>50,534</b>	<b>352,894</b>	<b>403,428</b>	<b>313,276</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	1,292	1,163
Investments	13	1	1
		1,293	1,164
<b>Current assets</b>			
Stocks	14	4,295	3,395
Debtors	15	64,459	30,899
Cash at bank and in hand		374,093	321,128
		442,847	355,422
Creditors: amounts falling due within one year	16	(40,712)	(43,310)
<b>Net current assets</b>		<b>402,135</b>	<b>312,112</b>
<b>Total net assets</b>		<b>403,428</b>	<b>313,276</b>
<b>Charity funds</b>			
Restricted funds	17	50,534	39,475
Unrestricted funds	17	352,894	273,801
<b>Total funds</b>		<b>403,428</b>	<b>313,276</b>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

*20 December 2022*



**Jonathan Lane**  
Chair of Trustees

The notes on pages 14 to 29 form part of these financial statements.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	53,934	80,734
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(969)	-
	<hr/>	<hr/>
<b>Net cash (used in)/provided by investing activities</b>	(969)	-
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	-	-
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	52,965	80,734
Cash and cash equivalents at the beginning of the year	321,128	240,394
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>374,093</b>	<b>321,128</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 29 form part of these financial statements

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity Status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue as a going concern for the foreseeable future. The validity of this assumption depends on the charity making positive net cash flows in the medium term. The Trustees have performed a going concern assessment and have specifically considered the resources available to the charity and the obligations expected to arise over the medium term, taking into account expected operating activities in line with its charitable objectives and the investment of reserves in new hires and strategic artistic projects. On the basis of the assessment performed, the Trustees have reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future and that it is appropriate to prepare the financial statements on a going concern basis.

**2.4 Income**

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3. Income from donations and legacies**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	112,375	39,131	<b>151,506</b>	151,571
Government grants	50,112	-	<b>50,112</b>	5,957
<b>Total 2022</b>	<u>162,487</u>	<u>39,131</u>	<u><b>201,618</b></u>	<u>157,528</u>
<i>Total 2021</i>	<u>127,935</u>	<u>29,593</u>	<u>157,528</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Concert income and music sales	543,303	<b>543,303</b>	146,727
<i>Total 2021</i>	<u>146,727</u>	<u>146,727</u>	

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income - subsidiaries, associates and connected companies	715	<b>715</b>	-

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Other incoming resources**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Royalties	6,087	<b>6,087</b>	13,360
<i>Total 2021</i>	<u>13,360</u>	<u>13,360</u>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Advancement of classical music	151,428	510,143	<b>661,571</b>	298,369
<i>Total 2021</i>	<u>138,828</u>	<u>159,541</u>	<u>298,369</u>	

**Summary by expenditure type**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Advancement of classical music	108,338	840	552,393	<b>661,571</b>	298,369
<i>Total 2021</i>	<u>83,223</u>	<u>860</u>	<u>214,286</u>	<u>298,369</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Advancement of classical music	650,808	10,763	<b>661,571</b>	298,369
<i>Total 2021</i>	<u>289,025</u>	<u>9,344</u>	<u>298,369</u>	

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,400 (2021 - £3,500), and accountancy and taxation services of £2,063 (2021 - £1,644).

**10. Staff costs**

	<b>2022 £</b>	<i>2021 £</i>
Wages and salaries	<b>101,292</b>	78,808
Social security costs	<b>5,125</b>	2,766
Contribution to defined contribution pension schemes	<b>1,921</b>	1,649
	<u><b>108,338</b></u>	<u>83,223</u>

The average number of persons employed by the charity during the year was as follows:

	<b>2022 No.</b>	<i>2021 No.</i>
Employees	<u><b>3</b></u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**11. Trustees' remuneration and expenses**

During the year ended 31 March 2021, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**12. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2021	6,362
Additions	969
	<hr/>
At 31 March 2022	7,331
	<hr/>
<b>Depreciation</b>	
At 1 April 2021	5,199
Charge for the year	840
	<hr/>
At 31 March 2022	6,039
	<hr/>
<b>Net book value</b>	
At 31 March 2022	1,292
	<hr/> <hr/>
At 31 March 2021	1,163
	<hr/> <hr/>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**13. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 April 2021	1
At 31 March 2022	1
	1
<b>Net book value</b>	
At 31 March 2022	1
At 31 March 2021	1
	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

Name	Company number	Principal activity	Class of shares	Holding
Tenebrae Choir Trading Limited	07549484	Dormant	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
Tenebrae Choir Trading Limited	1

**14. Stocks**

	2022 £	2021 £
Finished goods and goods for resale	4,295	3,395
	4,295	3,395

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**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**15. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>45,948</b>	14,977
Other debtors	<b>4,614</b>	1,574
Prepayments and accrued income	<b>13,897</b>	14,348
	<b>64,459</b>	30,899

**16. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	<b>16,698</b>	12,923
Amounts owed to group undertakings	<b>1</b>	716
Other taxation and social security	<b>5,088</b>	3,954
Other creditors	<b>1,183</b>	357
Accruals and deferred income	<b>17,742</b>	25,360
	<b>40,712</b>	43,310

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Artistic Development Fund	50,000	-	-	50,000
<b>General funds</b>				
General Funds	223,801	589,236	(510,143)	302,894
<b>Total Unrestricted funds</b>	<b>273,801</b>	<b>589,236</b>	<b>(510,143)</b>	<b>352,894</b>
<b>Restricted funds</b>				
Choral Development Programme	-	3,000	(3,000)	-
Bach Recording Session	5,000	-	(5,000)	-
Overseas Concerts	850	-	-	850
Christmas Release / Ceremony of Carols	29,250	3,500	(32,750)	-
Associate Artists Scheme	-	92,000	(47,000)	45,000
Roderick Williams Commission	-	2,500	(2,500)	-
Josephine Stephenson New Commission	4,375	11,375	(11,066)	4,684
Culture Recovery Fund	-	50,112	(50,112)	-
	39,475	162,487	(151,428)	50,534
<b>Total of funds</b>	<b>313,276</b>	<b>751,723</b>	<b>(661,571)</b>	<b>403,428</b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2022**

The Artistic Development Fund relates to a designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2022**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds originally intended for collaborative filming sessions with the Academy of Ancient Music. These were diverted by mutual agreement to a tour of Handel's Messiah in December 2021, and were fully expended in the year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release / Ceremony of Carols – Brought forward funds of £29,250 towards the recording and release of a new album of Christmas music. A further £3,500 was received in the year and the balance of £32,750 was fully expended in the year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £92,000 of which £47,000 were expended in the year leaving £45,000 carried forward.

Roderick Williams Commission - Funds of £2,500 fully expended in the year.

Josephine Stephenson New Commission – Brought forward donations of £4,375 towards the costs of a new commission. Further donations of £11,375 were received in the year, £11,066 has been expended in the year leaving £4,684 carried forward.

Culture Recovery Fund - Relates to grants from the Arts Council to help with the economic impacts of Covid-19. The fund has been fully expended in the year.

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Artistic Development Fund	-	-	-	50,000	50,000
<b>General funds</b>					
General Funds	243,662	189,680	(159,541)	(50,000)	223,801
<b>Total Unrestricted funds</b>	<b>243,662</b>	<b>189,680</b>	<b>(159,541)</b>	<b>-</b>	<b>273,801</b>
<b>Restricted funds</b>					
Choral Development Programme	-	6,220	(6,220)	-	-
Bach Recording Session	5,000	-	-	-	5,000
Holy Week Festival	7,268	500	(7,768)	-	-
Overseas Concerts	850	-	-	-	850
Christmas Release / Ceremony of Carols	31,250	-	(2,000)	-	29,250
Artists' Support	6,000	-	(6,000)	-	-
Associate Artists Scheme	-	44,000	(44,000)	-	-
Core funding	-	20,000	(20,000)	-	-
Tenebrae Unlocked Film Series	-	52,840	(52,840)	-	-
Josephine Stephenson New Commission	-	4,375	-	-	4,375
	50,368	127,935	(138,828)	-	39,475
<b>Total of funds</b>	<b>294,030</b>	<b>317,615</b>	<b>(298,369)</b>	<b>-</b>	<b>313,276</b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2021**

The Artistic Development Fund relates to a new designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2021**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds for collaborative filming sessions with the Academy of Ancient Music. £5,000 carried forward.

Holy Week Festival – Funds for Tenebrae's Holy Week Festival. Fund fully expended in year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release / Ceremony of Carols – Brought forward funds of £31,250 towards the recording and release of a new album of Christmas music in 2021. £2,000 expended in the year, £29,250 carried forward.

Artists' Support – Donations received in March 2020 to provide support to artists unable to work due to COVID-19 related restrictions. Brought forward balance of £6,000 fully expended in year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £44,000 fully expended in year.

Core funding – Fully expended in year.

Tenebrae Unlocked Film Series - Donations and crowd funding towards the production costs of four concert films. Income of £52,840 has been fully expended in the year.

Josephine Stephenson New Commission – Donations of £4,375 towards the costs of a new commission.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	50,000	-	-	50,000
General funds	223,801	589,236	(510,143)	302,894
Restricted funds	39,475	162,487	(151,428)	50,534
	<u>313,276</u>	<u>751,723</u>	<u>(661,571)</u>	<u>403,428</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Designated funds	-	-	-	50,000	50,000
General funds	243,662	189,680	(159,541)	(50,000)	223,801
Restricted funds	50,368	127,935	(138,828)	-	39,475
	<u>294,030</u>	<u>317,615</u>	<u>(298,369)</u>	<u>-</u>	<u>313,276</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,292	1,292
Fixed asset investments	-	1	1
Current assets	50,534	392,313	442,847
Creditors due within one year	-	(40,712)	(40,712)
<b>Total</b>	<u>50,534</u>	<u>352,894</u>	<u>403,428</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	1,163	1,163
Fixed asset investments	-	1	1
Current assets	45,303	310,119	355,422
Creditors due within one year	(5,828)	(37,482)	(43,310)
<b>Total</b>	<u>39,475</u>	<u>273,801</u>	<u>313,276</u>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net income for the year (as per Statement of Financial Activities)	<u><b>90,152</b></u>	<u>19,246</u>
<b>Adjustments for:</b>		
Depreciation charges	<b>840</b>	860
Decrease/(increase) in stocks	<b>(900)</b>	145
Decrease/(increase) in debtors	<b>(33,560)</b>	46,893
Increase/(decrease) in creditors	<b>(2,598)</b>	13,590
<b>Net cash provided by operating activities</b>	<u><b>53,934</b></u>	<u>80,734</u>

**21. Analysis of cash and cash equivalents**

	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	<u><b>374,093</b></u>	<u>321,128</u>
<b>Total cash and cash equivalents</b>	<u><b>374,093</b></u>	<u>321,128</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**22. Analysis of changes in net debt**

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	321,128	52,965	374,093
	<u>321,128</u>	<u>52,965</u>	<u>374,093</u>

**23. Operating lease commitments**

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	<u>3,496</u>	<u>874</u>

The following lease payments and changes in lease payments have been recognised in the statement of financial activities:

	2022	2021
	£	£
Operating lease rentals	-	10,459
Changes in lease payments arising from COVID-19 related rent concessions	-	(1,748)
	<u>-</u>	<u>8,711</u>

**THE TENEBRAE CHOIR**

England & Wales - Charity number 1142138

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# Accounts

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	Elizabeth Andrews Nicholas Bland Sir Michael R Gifford, Chair (died 25 May 2021) Andrew Halstead Jonathan Lane, Chair from June 2021 Nicola Oppenheimer Ian Ritchie James Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Company secretary</b>	Alexandra Davies
<b>General Manager</b>	Alexandra Davies
<b>Independent examiner</b>	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the financial statements of The Tenebrae Choir for the year 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically to educate the public in the art and science of music by the presentation of concerts and other musical activities including recordings, and by giving young people, in particular, the opportunity to be coached by and to sing with The Tenebrae Choir, helping them breakthrough barriers in forming their professional careers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing in concerts and making of recordings and in talent development and educational outreach. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists.

### **Achievements and performance**

#### **a. Main achievements of the charity**

The financial year 1 April 2020 to 31 March 2021 was one of the most challenging in living memory for the cultural industries. The onset of the Covid-19 pandemic during March 2020 resulted in the sudden widespread cancellation of all in-person events, including concerts, rehearsals and recordings, and it was not possible to resume in-person music-making until the summer months. Since then, the situation has continued to improve and deteriorate alternately in line with changing guidance on social contact and domestic and international travel.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance (continued)**

Over the course of the financial year, Tenebrae suffered the cancellation or significant postponement of 45 performances, including 4 as part of our annual Holy Week Festival (which was necessarily cancelled in full in April 2020). As a result, the charity's annual income from concert fees and box office was down 83% on the previous year. However, lack of performance opportunities resulted in a corresponding drop in cost of sales: project-related artist and production costs during FY 2020-21 were down 73% year on year. The remaining gap was covered by a marked increase in fundraised income as a result of successful emergency campaigns, to which our supporters responded generously. Additionally, after being furloughed for a brief period from May to July 2020, our Concerts & Marketing Manager left the organisation to take up a new role elsewhere. Due to lack of project activity, we were able to leave this post vacant for the subsequent 14 months, minimising our core costs and enabling us to maintain our reserves.

The cancellation of almost all concert and recording work during 2020 had a devastating impact on our freelance musicians, leaving them unexpectedly without income. While some were able to claim support through the governments' Self-Employed Income Support Scheme, there were others who fell through the cracks. One of our first actions was therefore to provide immediate support for our artists, and in April 2020 we were able to distribute £9,500 of fundraised income to musicians who had lost work from Tenebrae. We also worked hard to create paid work wherever we could, and we are proud to have accomplished a number of high-quality projects in spite of the significant barriers. Highlights include:

- In April 2020 Tenebrae was commissioned by the BBC to create the UK's first high-quality remote performance. 20 singers filmed their individual parts at home before the files were mixed to form a concert of music for Easter, which was broadcast on BBC Four on Easter Sunday. 'Sacred Songs: The Secrets of our Hearts' remained available to view on iPlayer for a year.
- In July 2020 we were the first UK ensemble to resume international touring, travelling to Spain to perform our 'Spanish Glories' programme at the Monasterio de San Jerónimo in Granada. In spite of ongoing travel restrictions, in October we were able to follow this up with a tour to Thüringer Bachwochen in Germany.
- Throughout the summer we ran a successful crowdfunding campaign which enabled us to create four high-quality concert films under the series title 'Tenebrae Unlocked'. These were made available to rent through our online shop, and free-to-view excerpts on YouTube have performed exceptionally well.
- In December 2020 and March 2021 we gave concerts to an empty auditorium at Wigmore Hall, broadcasting live on the venue's website and YouTube channel.
- In March and April 2021 we collaborated with our longstanding festival partners St John's Smith Square to deliver an online edition of Holy Week Festival, the vast majority of which was free to view. Across the festival content we received approximately 115,000 views.

As ever, talent development and educational outreach remain an important part of our work. In 2020-21 these programmes were affected by the same challenges we faced in the field of live performance, but the increased popularity of online experiences has also opened up new opportunities and enabled us to achieve our charitable objectives in this area.

- In a normal year we aim to offer our four Associate Artists a minimum of £7,500 worth of work each. During the FY 2021-22 it was not possible to achieve this due to the lack of work available across the sector, so we agreed to extend the Associates' contracts by at least 6 months to March 2021.
- Our work with London Youth Choirs and Music Centres London was put on hold due to the impossibility of face-to-face working. However, we were pleased to be able to offer all members of LYC and MCL free access to our film series 'Tenebrae Unlocked'.
- Throughout summer and autumn 2020 we ran a number of virtual 'Tenebrae Effect' workshops. Using the online conferencing platform Zoom, Nigel Short (Artistic Director) and our Associate Artists shared insider knowledge of core Tenebrae repertoire with a number of amateur singers from all over the world, who were able to sing along from home.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance (continued)**

- From February 2021 we have collaborated with Choir of the Earth (formerly The Self-Isolation Choir) to deliver a number of virtual choral courses. Choir of the Earth comprises several thousand members worldwide, who attend workshops via live YouTube broadcast before recording their own parts at home. Tenebrae's singers have provided guide tracks to aid the learning process, and Nigel Short has been the guest director leading courses on Allegri's iconic Miserere and Tallis' 40-part motet Spem in alium.

Alongside our performance and outreach work, our online following has continued to steadily increase. YouTube remains our most successful channel, with subscriber numbers increasing from 44,000 to 79,000 during the financial year.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Reserves policy**

The charity is maintaining sufficient reserves to cover six months of its core organisational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

Reserves are required to cover shortfalls in future fundraising, where the outlook is currently less certain; possible shortfalls in contribution to overheads from concert revenue; contingency for further Covid-19 measures resulting in cancelled or postponed engagements; and the creation of a designated Artistic Development Fund to:

- Underwrite some degree of financial risk on projects such as self- and co-promoted concerts in locations of strategic importance;
- Invest in projects which have historically been more difficult to fund through traditional fundraising, such as recordings of core repertoire;
- Plan further ahead by underwriting some degree of risk on projects which we would ultimately expect to cover from subsequent fundraising, but which may not be fully funded by the time it is necessary to commit the funds (e.g. contracting a new commission).

**c. Surplus**

For the year under review the charity made a surplus of £19,246 which will be added to the reserves brought forward. Reserves of £313,276 will be carried forward.

The reserves carried forward were achieved by the careful management of the costs and overheads as well as increased success in fundraising.

**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to the major risks.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138.

The Trustees of the Charity are the Directors of the Company.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees have the power to co-opt additional trustees. The Trustees have regard to any specialist skills needed when co-opting potential Trustees e.g. fundraising, musical etc. There are no specific policies for the training of Trustees who would be skilled in their particular field before being approached.

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the Trustees liaise with the General Manager about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

It should be noted that our former Chair, Sir Roger Gifford, sadly passed away in May 2021. Subsequent to this, the Trustees unanimously approved the appointment of Jonathan Lane to the position of Chair. Although these events took place after the close of the financial year in question, the Board and management would like to take this opportunity to acknowledge Sir Roger's invaluable support of the charity over a period of 10 years, and to congratulate Jonathan formally on his new role.

**Plans for future periods**

We continue to experience a high degree of uncertainty due to the unpredictability of the pandemic, and the restrictions put in place from time to time to combat the spread of Covid-19. We have been fortunate that between June and December 2021 the choir has been exceptionally busy, undertaking multiple European tours as well as a number of high-quality performances in the UK. In April 2021 we were delighted and relieved to receive a grant of £50,112 from the government's Culture Recovery Fund, which enabled us to create paid work for our artists and support the costs of running the charity. Artistic highlights from the financial year to date include:

- A performance of Joby Talbot's Path of Miracles and Owain Park's Footsteps at Wells Cathedral, the latter piece being sung alongside the cathedral choristers.
- Two short concerts at The Stoller Hall in Manchester, supported by our CRF grant.
- A performance of our 'Spanish Glories' programme in Mont Saint-Michel (France).
- Several performances by our Associate Artists of our consort programme 'Sun, Moon, Sea & Stars'. As well as being an opportunity for our Associates to develop their close harmony ensemble skills, this project afforded the opportunity to work with the children at Repton School and the community choir at Wiltshire Music Centre.
- Our first tour to Hungary, singing two concerts of Christmas music in Budapest and Székesfehérvár.
- A return to the delivery of in-person workshops for London Youth Choirs by our Associate Artists.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Plans for future periods (continued)**

Going forward, we expect to continue our activity in the following areas:

Concerts & Touring

While we are now entering a new round of restrictions and cancellations, we are optimistic that 2022 will bring more stability. At present our onward calendar looks healthy, with concerts across the UK and Europe throughout the year. Wigmore Hall have recently announced Tenebrae as a resident artist for the 2021-22 artistic season, with a number of concerts planned over the next two years. Residencies of this kind are highly regarded and we are delighted that Wigmore Hall – one of the world's most iconic venues – has recognised Tenebrae in this way. In March 2022 we expect to tour to Copenhagen, Kalmar and Helsingborg; Scandinavia is still a relatively new area for us and this marks an important step forward in terms of our profile there. We also have prestigious re-invitations to Rheingau Festival (Germany) and Mont Saint-Michel (France), and US tours are tentatively planned for autumn 2022 and spring 2023.

For 2022 we have made the decision not to produce our annual Holy Week Festival at St John's Smith Square. This is due to a combination of continued administrative backlog from the pandemic, shortened lead times, and a lack of clarity around the likely timeframe of St John's Smith Square's planned refurbishment.

Recording

During May 2021 we recorded a new disc of music for vocal consort and saxophone, which is due for release in April 2022. This is our first collaboration with composer and saxophonist Christian Forshaw, and is a project which Nigel Short has wished to pursue for some time. We will launch the new disc with a concert at St Martin-in-the-Fields in April 2022. In spring 2022 we also plan to record a new album of Christmas music centred around Benjamin Britten's Ceremony of Carols. While we secured the funding for this project in March 2020, it has not been possible to record a disc of sufficient quality while operating with social distancing.

Commissions

We continue to commission new music, having most recently commissioned the young French-British composer Josephine Stephenson to write a major work for chamber choir and narrator. This commission was in honour of Tenebrae's 20th anniversary, which we will celebrate throughout the 2021-22 artistic season. Josephine delivered *Into the Wreck* in autumn 2021 in time for performances at Lammermuir Festival, Derry International Choir Festival and Wigmore Hall as part of our 20th anniversary programme entitled 'Humanity & Liberty'. We expect to give further performances of this programme in Cheltenham and Oxford next year. Nigel Short is pleased with the finished work, and it has been a delight to work with the actor Juliet Stevenson in the spoken role. This marks a new kind of collaboration for Tenebrae and we are keen to explore this combination further in the future.

We are very grateful to The London Community Foundation and Cockayne – Grants for the Arts for supporting our 'Humanity & Liberty' programme, and to PRS Foundation and RVW Trust for their help in commissioning *Into the Wreck*.

Learning & Connection

From January 2022 we will be launching a pilot programme of classroom workshops, to be delivered to 90 Year 5 pupils at Clifton Primary School, Southall. Working closely with Ealing Music Service and Clifton Primary, we have devised a participatory programme which will help them to bring music into the classroom, affecting all areas of learning as well as dramatically upscaling their existing music provision. The medium-term aim is to work with 2 or 3 local schools on a rolling 3-year basis, embedding a singing culture which will outlive the length of our official partnerships. This marks a big step forward in our Learning & Connection work, and also ties in with a general drive across the organisation to improve diversity.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Plans for future periods (continued)**

Alongside this new strand of work in primary schools, we will continue to deliver our Associate Artist scheme and our Choral Development Programme in partnership with London Youth Choirs and Music Centres London.

We would also like to highlight two areas of strategic development for the financial year 2021-22 onwards:

- The creation of a new designated fund (Artistic Development Fund) of £50,000 will enable us to plan further ahead while enjoying a greater degree of artistic freedom. The fund will be used to underwrite a sensible amount of risk on projects such as self- and co-promotions in strategic locations; support key artistic projects which traditionally have been difficult to fund (e.g. recordings of core repertoire); and commit to projects such as commissions in advance of full fundraising.
- We are increasingly conscious that we have no in-house marketing or digital expertise. Digital engagement in particular is more important than ever since the pandemic, and our plans to present more self-promoted concerts will require us to increase our marketing activity. During 2022 we plan to commission a small piece of consultancy to help us understand the potential of our digital platforms and set achievable goals. We are prepared to take on part-time administrative support in order to help us achieve these if necessary.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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Approved by order of the members of the board of Trustees on 26 January 2022 and signed on their behalf by:



**Jonathan Lane**  
Chair

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent Examiner's Report to the Trustees of The Tenebrae Choir ('the charity')**

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 ourselves that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity 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)].

We 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.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 27 January 2022

**C P J Dougherty, FCA**  
**Lakin Rose Limited**  
Chartered Accountants  
Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	127,935	29,593	157,528	153,183
Charitable activities	4	-	146,727	146,727	696,324
Other income	5	-	13,360	13,360	15,615
<b>Total income</b>		<u>127,935</u>	<u>189,680</u>	<u>317,615</u>	<u>865,122</u>
<b>Expenditure on:</b>					
Charitable activities	6	138,828	159,541	298,369	733,566
<b>Total expenditure</b>		<u>138,828</u>	<u>159,541</u>	<u>298,369</u>	<u>733,566</u>
<b>Net movement in funds</b>		<u>(10,893)</u>	<u>30,139</u>	<u>19,246</u>	<u>131,556</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		50,368	243,662	294,030	162,474
Net movement in funds		(10,893)	30,139	19,246	131,556
<b>Total funds carried forward</b>		<u><u>39,475</u></u>	<u><u>273,801</u></u>	<u><u>313,276</u></u>	<u><u>294,030</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	1,163	2,023
Investments	12	1	1
		<u>1,164</u>	<u>2,024</u>
<b>Current assets</b>			
Stocks	13	3,395	3,540
Debtors	14	30,899	77,792
Cash at bank and in hand		321,128	240,394
		<u>355,422</u>	<u>321,726</u>
Creditors: amounts falling due within one year	15	(43,310)	(29,720)
		<u>312,112</u>	<u>292,006</u>
<b>Net current assets</b>		<u>312,112</u>	<u>292,006</u>
<b>Total net assets</b>		<u><u>313,276</u></u>	<u><u>294,030</u></u>
<b>Charity funds</b>			
Restricted funds	16	39,475	50,368
Unrestricted funds	16	273,801	243,662
		<u>313,276</u>	<u>294,030</u>
<b>Total funds</b>		<u><u>313,276</u></u>	<u><u>294,030</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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The financial statements were approved and authorised for issue by the Trustees on 26 January 2022 and signed on their behalf by:



**Jonathan Lane**  
Chair

The notes on pages 15 to 30 form part of these financial statements.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>80,734</b>	145,393
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(1,475)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>	<b>-</b>	<b>(1,475)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>80,734</b>	<b>143,918</b>
Cash and cash equivalents at the beginning of the year	<b>240,394</b>	96,476
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>321,128</b>	240,394
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 30 form part of these financial statements

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity Status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charity will continue as a going concern for the foreseeable future. The validity of this assumption depends on the charity making positive net cash flows in the future. The trustees expect charity to make positive net cash flows and accordingly they believe it appropriate to prepare the financial statements on the going concern basis.

**2.4 Income**

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. Income from donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	127,935	23,636	<b>151,571</b>	153,183
Government grants	-	5,957	<b>5,957</b>	-
<b>Total 2021</b>	<u>127,935</u>	<u>29,593</u>	<u><b>157,528</b></u>	<u>153,183</u>
<i>Total 2020</i>	<u>119,922</u>	<u>33,261</u>	<u>153,183</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Concert income and music sales	146,727	<b>146,727</b>	696,324
<i>Total 2020</i>	<u>696,324</u>	<u>696,324</u>	

**5. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Royalties	13,360	<b>13,360</b>	15,615
<i>Total 2020</i>	<u>15,615</u>	<u>15,615</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Advancement of classical music	138,828	159,541	<b>298,369</b>	733,566
<i>Total 2020</i>	81,428	652,138	733,566	

**Summary by expenditure type**

	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Advancement of classical music	83,223	860	214,286	<b>298,369</b>	733,566
<i>Total 2020</i>	99,240	442	633,884	733,566	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Advancement of classical music	289,025	9,344	<b>298,369</b>	733,566
<i>Total 2020</i>	723,708	9,858	733,566	

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**8. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,500 (2020 - £3,100), and accountancy and taxation services of £1,644 (2020 - £1,735).

**9. Staff costs**

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>78,808</b>	92,026
Social security costs	<b>2,766</b>	5,200
Contribution to defined contribution pension schemes	<b>1,649</b>	2,014
	<u><b>83,223</b></u>	<u>99,240</u>

The average number of persons employed by the charity during the year was as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Employees	<u><b>3</b></u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year ended 31 March 2021, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**11. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2020	6,362
At 31 March 2021	<u>6,362</u>
<b>Depreciation</b>	
At 1 April 2020	4,339
Charge for the year	860
At 31 March 2021	<u>5,199</u>
<b>Net book value</b>	
At 31 March 2021	<u>1,163</u>
<i>At 31 March 2020</i>	<u>2,023</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 April 2020	1
At 31 March 2021	1
	1
<b>Net book value</b>	
At 31 March 2021	1
At 31 March 2020	1
	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Company number</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>
Tenebrae Choir Trading Limited	07549484	Dormant	Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Net assets £</b>
Tenebrae Choir Trading Limited	716

**13. Stocks**

	<b>2021 £</b>	<b>2020 £</b>
Finished goods and goods for resale	3,395	3,540
	3,395	3,540

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	14,977	52,153
Other debtors	1,574	8,339
Prepayments and accrued income	14,348	17,300
	<u>30,899</u>	<u>77,792</u>

**15. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	12,923	7,569
Amounts owed to group undertakings	716	714
Other taxation and social security	3,954	9,292
Other creditors	357	1,159
Accruals and deferred income	25,360	10,986
	<u>43,310</u>	<u>29,720</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Artistic Development Fund	-	-	-	50,000	50,000
<b>General funds</b>					
General Funds	243,662	189,680	(159,541)	(50,000)	223,801
<b>Total Unrestricted funds</b>	<b>243,662</b>	<b>189,680</b>	<b>(159,541)</b>	<b>-</b>	<b>273,801</b>
<b>Restricted funds</b>					
Choral Development Programme	-	6,220	(6,220)	-	-
Bach Recording Session	5,000	-	-	-	5,000
Holy Week Festival	7,268	500	(7,768)	-	-
Overseas Concerts	850	-	-	-	850
Christmas Release	31,250	-	(2,000)	-	29,250
Artists' Support	6,000	-	(6,000)	-	-
Associate Artists Scheme	-	44,000	(44,000)	-	-
Core funding	-	20,000	(20,000)	-	-
Tenebrae Unlocked Film Series	-	52,840	(52,840)	-	-
Josephine Stephenson New Commission	-	4,375	-	-	4,375
	<b>50,368</b>	<b>127,935</b>	<b>(138,828)</b>	<b>-</b>	<b>39,475</b>
<b>Total of funds</b>	<b>294,030</b>	<b>317,615</b>	<b>(298,369)</b>	<b>-</b>	<b>313,276</b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**16. Statement of funds (continued)**

**Designated Funds**

Artistic Development Fund relates to a new designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds for collaborative filming sessions with the Academy of Ancient Music. £5,000 carried forward.

Holy Week Festival – Funds for Tenebrae's Holy Week Festival. Fund fully expended in year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release – Brought forward funds of £31,250 towards the recording and release of a new album of Christmas music in 2021. £2,000 expended in the year, £29,250 carried forward.

Artists' Support – Donations received in March 2020 to provide support to artists unable to work due to COVID-19 related restrictions. Brought forward balance of £6,000 fully expended in year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £44,000 fully expended in year.

Core funding – Fully expended in year.

Tenebrae Unlocked Film Series - Donations and crowd funding towards the production costs of four concert films. Income of £52,840 has been fully expended in the year.

Josephine Stephenson New Commission – Donations of £4,375 towards the costs of a new commission.

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>				
General Funds	150,600	745,200	(652,138)	243,662
<b>Restricted funds</b>				
Choral Development Programme	2,597	12,500	(15,097)	-
Bach Recording Session	5,000	-	-	5,000
Holy Week Festival	1,777	11,000	(5,509)	7,268
Overseas Concerts	-	6,475	(5,625)	850
Couperin and Gesualdo Recordings	2,500	-	(2,500)	-
Christmas Release	-	31,250	-	31,250
Associate Artists Scheme	-	28,697	(28,697)	-
Roderick Williams Commission	-	3,500	(3,500)	-
Joanna March Commission	-	500	(500)	-
Core Funding	-	20,000	(20,000)	-
Artists' Support	-	6,000	-	6,000
	<u>11,874</u>	<u>119,922</u>	<u>(81,428)</u>	<u>50,368</u>
<b>Total of funds</b>	<u><u>162,474</u></u>	<u><u>865,122</u></u>	<u><u>(733,566)</u></u>	<u><u>294,030</u></u>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**16. Statement of funds (continued)**

Choral Development Programme – Funds for Tenebrae’s workshop series with London Youth Choir and Music Centre London. Fully expended in year.

Bach Recording Session – Funds for collaborative filming sessions with the Academy of Ancient Music. £5,000 carried forward.

Holy Week Festival – Funds for Tenebrae’s Holy Week Festival, originally planned for April 2020 and subsequently cancelled. £7,269 carried forward to settle costs incurred on the planning of the cancelled festival.

Overseas Concerts – Funds used towards costs of concerts overseas. £850 carried forward for use against broadcast fees at a future concert in Stockholm.

Couperin and Gesualdo Recording – Fund fully expended in year.

Christmas Release – Donation towards the recording and release of a new album of Christmas music in 2021.

Associate Artists Scheme – Funds for expenses related to Tenebrae’s flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Fully expended in year.

Roderick Williams Commission – Fully expended in year.

Joanna Marsh Commission – Fully expended in year.

Core Funding – Fully expended in year.

Artists’ Support – Donations received in March 2020 to provide support to artists unable to work due to COVID-19 related restrictions. £6,000 carried forward.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	-	50,000	50,000
General funds	243,662	189,680	(159,541)	(50,000)	223,801
Restricted funds	50,368	127,935	(138,828)	-	39,475
	<u>294,030</u>	<u>317,615</u>	<u>(298,369)</u>	<u>-</u>	<u>313,276</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	150,600	745,200	(652,138)	243,662
Restricted funds	11,874	119,922	(81,428)	50,368
	<u>162,474</u>	<u>865,122</u>	<u>(733,566)</u>	<u>294,030</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,163	1,163
Fixed asset investments	-	1	1
Current assets	45,303	310,119	355,422
Creditors due within one year	(5,828)	(37,482)	(43,310)
<b>Total</b>	<u>39,475</u>	<u>273,801</u>	<u>313,276</u>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	2,023	2,023
Fixed asset investments	-	1	1
Current assets	50,368	271,358	321,726
Creditors due within one year	-	(29,720)	(29,720)
<b>Total</b>	<u>50,368</u>	<u>243,662</u>	<u>294,030</u>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>19,246</b>	131,556
<b>Adjustments for:</b>		
Depreciation charges	<b>860</b>	442
Decrease in stocks	<b>145</b>	548
Decrease/(increase) in debtors	<b>46,893</b>	(640)
Increase in creditors	<b>13,590</b>	13,487
<b>Net cash provided by operating activities</b>	<b><u>80,734</u></b>	<u>145,393</u>

**20. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<b>321,128</b>	240,394
<b>Total cash and cash equivalents</b>	<b><u>321,128</u></b>	<u>240,394</u>

**THE TENEBRAE CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**21. Analysis of changes in net debt**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	240,394	80,734	321,128
	<u>240,394</u>	<u>80,734</u>	<u>321,128</u>

**22. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	874	9,614
	<u>874</u>	<u>9,614</u>

The following lease payments and changes in lease payments have been recognised in the statement of financial activities:

	2021 £	2020 £
Operating lease rentals	10,459	-
Changes in lease payments arising from COVID-19 related rent concessions	(1,748)	-
	<u>8,711</u>	<u>-</u>

**THE TENEBRAE CHOIR**

England & Wales - Charity number 1142138

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# Accounts

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2020**

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<b>Trustees</b>	M R Gifford, Chair E Andrews N J Bland A W Halstead J L Lane N A Oppenheimer I C S Ritchie J H M Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Company secretary</b>	Ms A Davies
<b>General Manager</b>	Ms A Davies
<b>Independent examiner</b>	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees present their annual report together with the financial statements of the The Tenebrae Choir for the year 1 April 2019 to 31 March 2020. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically to educate the public in the art and science of music by the presentation of concerts and other musical activities including recordings, and by giving young people, in particular, the opportunity to be coached by and to sing with The Tenebrae Choir, helping them breakthrough barriers in forming their professional careers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing in concerts and making of recordings. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence by inspiring and moving audiences through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music from memory, by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists.

### **Achievements and performance**

#### **a. Main achievements of the charity**

Between 1 April 2019 and 31 March 2020, Tenebrae (the working name of The Tenebrae Choir and Tenebrae Choir Trading Ltd.) undertook 64 performances (versus a total of 54 performances during 2018-19). These included 53 booked engagements by promoters, 6 private events, and 5 self-promotions (including 3 x free late-night events as part of Holy Week Festival 2019 at St John's Smith Square).

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance (continued)**

Of the 53 booked engagements, 32 took place overseas in countries including Australia (3), France (1), Germany (4), Ireland (1), Italy (3), the Netherlands (1), Spain (4), Switzerland (5), and the US (10). This represents a small increase on our overseas engagements in the previous year (which totalled 29), and illustrates the ongoing success of the relationships we have established with local agents working in France, Germany, Italy, Spain, Switzerland and the US, as well as a new relationship with UK-based touring agency HarrisonParrott.

Notable performance highlights in this period include:

- An extensive tour of our programme 'Spanish Glories of the Renaissance' in spring 2019, including concerts as part of Sherborne Abbey Festival, Cambridge Early Music, Investec International Music Festival, Newbury Spring Festival, Monteverdi Festival Cremona, and Music in Country Churches (Fairford, Gloucestershire).
- Our debut at the world-renowned Händel Festspiele in Halle, Germany, where we gave a performance of Handel's Messiah with the Academy of Ancient Music in June 2019.
- In July, our second appearance at the BBC Proms, collaborating with sarod-player Soumik Datta, pianist Martin James Bartlett and string group 12 ensemble on a late-night mix-tape programme.
- In September 2019, a four-concert tour of the choir's signature work, Joby Talbot's Path of Miracles, including our debut performances at the prestigious MITO festival (Milan and Turin) and concerts in Hannover and Northeim, Germany.
- Our longest US tour to date, encompassing 10 performances of Path of Miracles in Athens GA, Charleston SC, Durham NC, College Park MD, Chicago IL, St Louis MO, Dallas TX, Provo UT, Orange CA and Ashland OR, as well as several workshops for college students.
- Our second tour to Australia (January 2020), during which we returned to Melbourne Recital Centre and made our debut in Sydney with two concerts as part of Sydney Festival.
- A successful debut performance at Manchester's Bridgewater Hall.

In June 2019 we also collaborated with sopranos Grace Davidson and Julia Doyle and period instrumentalists Steven Devine (keyboard) and Jonathan Rees (viola da gamba) on a new recording of music by Couperin and Gesualdo. Both Grace and Julia are former Tenebrae singers who have since established themselves as sought-after soloists, and it was a joy to work with them again. The recording was released on Signum Classics in April 2020.

This period also saw our first collaboration with the chamber orchestra Britten Sinfonia, firstly as part of Holy Week Festival with a performance of James MacMillan's Seven Last Words from the Cross, and again when we travelled to Snape Maltings to perform Fauré's Requiem (both April 2019). We very much enjoyed working with Britten Sinfonia, and are actively pursuing opportunities to develop this partnership in the future.

During the financial year 2019-20 we were also pleased to commission two new works. Composer Joanna Marsh wrote a piece for Tenebrae's tenors and basses, designed to complement Britten's iconic Ceremony of Carols in its upper-voices version. In Winter's House was premiered at Wigmore Hall in December 2019, and we are delighted that a short film of the performance has now been viewed almost 24,000 times on YouTube. We also commissioned the well-known baritone and composer Roderick Williams to compose a work for inclusion in our 'Humanity & Liberty' programme. Although planned performances in autumn 2020 were sadly cancelled due to the COVID-19 pandemic, Roderick delivered the work in 2019 and we will programme it as soon as possible.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance (continued)**

Talent development and educational outreach remain an important part of our work. Since the launch of our Associate Artist scheme and Choral Development Programme in 2016 both initiatives have gone from strength to strength:

- Our Associate Artists scheme offers four young professional singers the chance to work with Tenebrae over the course of 1-2 years, singing with the choir for the majority of its concerts and recordings and being paid the same rates for their work as our senior singers. The scheme runs alongside the artistic season (September to August) rather than the financial year, and for the 2019-20 season we committed to offering the Associate Artists a minimum of £7,500 worth of work each. This marked an increase on the previous commitment of £5,000, based on the great success of the scheme in its first three seasons. A particular highlight of the scheme during the financial year 2019-19 was our US tour (detailed above), for which we were joined by 8 current and former Associate Artists as part of a choir of 18 singers.
- As well as joining us for our concert engagements, the Associate Artists deliver a number of bespoke choral workshops to our education partners (Music Centre London and London Youth Choir) as part of our Choral Development Programme.
- During the 2019-20 financial year these initiatives were supported by a number of individual donors as well as the following Trusts and Foundations: the D'Oyly Carte Charitable Trust, The Fernside Trust, Harold Hyam Wingate Foundation, the Kathleen Beryl Sleigh Charitable Trust, Peter Rose Charitable Trust, and the Three Monkeys Trust.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charity is maintaining sufficient reserves to cover twelve months of its core organisational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

**c. Surplus**

For the year under review the charity made a surplus of £131,556 which will be added to the reserves brought forward. Reserves of £294,030 will be carried forward.

The reserves carried forward were achieved by the careful management of the costs and overheads as well as increased success in fundraising, which was up 37% year on year. In particular, during September 2019 the charity received a significant grant of £20,000 from the Garfield Weston Foundation to support administrative costs.

**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to the major risks.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Structure, governance and management**

**a. Constitution**

The Tenebrae Choir is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138.

The Trustees of the charity are the directors of the company.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees have the power to co-opt additional trustees. The Trustees have regard to any specialist skills needed when co-opting potential Trustees e.g. fundraising, musical etc. There are no specific policies for the training of Trustees who would be skilled in their particular field before being approached.

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the trustees liaise with the General Manager about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

**Plans for future periods**

The financial year 2020-21 was due to be one of our busiest to date, with an exciting schedule of performances as well as the launch of a new strand of outreach working with people living with dementia. In March 2020, however, the onset of the COVID-19 pandemic had a devastating impact on performing arts organisations, forcing the large-scale cancellation of concerts and tours. While 2020 has not been the year we expected, we have worked hard to adapt our plans.

In April 2020 Tenebrae worked with Livewire Pictures to create a remote performance for broadcast on BBC Four. This was the first concert of its kind in the UK, with all artists recording their own parts in self-isolation at home. The broadcast was a great success, and we hope that it will lead to further collaborations with the BBC.

In September / October 2020 we spent three days filming a series of short concerts that will be made available to stream via our website under the series title Tenebrae Unlocked. All filming was undertaken under strict COVID-secure guidelines, and the films will be released throughout November 2020 to January 2021. As well as making the full concerts available behind a pay wall, we will share at least one piece from each performance on YouTube, and we have been delighted with the engagement to date: our performance of Bruckner's Os just received over 20,000 views in its first four days. Mindful of the increased importance of online platforms in the wake of the pandemic, over the coming months and years we will continue to develop our digital channels.

We have also adapted our 'Tenebrae Effect' workshops for online delivery via conferencing software Zoom, and undertaken a number of COVID-secure performances in the UK and abroad.

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Plans for future periods (continued)**

Having been forced to cancel our Holy Week Festival 2020 due to government restrictions in response to the pandemic, we are now planning a reduced 3-day festival for 2021 in partnership with St John's Smith Square (31 March to 2 April). The smaller scale takes account of the restrictions which we expect to remain in place over the coming months, which will dramatically reduce our box office capacity. In spite of the challenges, we feel it is important to present a festival in 2021 in order to maintain brand image and audience loyalty, and we have created a new programme especially for Tenebrae's performance as part of Holy Week Festival. 'Miserere mei, Deus' is a combination of well-loved works by composers such as Allegri and Byrd and lesser-known music by living female composers. Through this combination we hope that the programme will be commercially attractive to audiences while also raising awareness of new music by under-represented groups. In addition to welcoming a small live audience, we plan to stream the festival online, enabling us to open the doors to a global audience for the first time.

We expect some return to normality from summer 2021, and we are currently planning for Tenebrae's 20th anniversary season from September 2021 to August 2022. While conversations with promoters have stalled during the pandemic, we are in the process of confirming a number of exciting projects for the 2021-22 season, including: the choir's first tour to China in September 2021; a 4-concert tour of Handel's Messiah with the Academy of Ancient Music in December 2021; a 4-concert tour of our popular 'Russian Treasures' programme in Scandinavia in March 2022. We plan to commission the young French-British composer Josephine Stephenson to compose a new work for choir and spoken voice. This will sit alongside Roderick Williams' recent commission Lucis creator optime as part of our revised 'Humanity & Liberty' programme, which we hope to tour throughout our anniversary season.

We also plan to record a new disc of Christmas music, the funding for which we secured shortly before the pandemic. We aim to hold recording sessions as soon as social distancing is relaxed, and the resulting recording will be released in time for Christmas 2021 or 2022 (depending on the timing of the sessions).

Finally, recognising that developing 'Singing with Dementia' is likely to remain challenging for the foreseeable future, we are shifting our focus to the expansion of our existing Choral Development Programme into primary schools. This will enable us to connect with children from all backgrounds who would never normally have the opportunity to engage with high-quality music-making. Funding permitting, we hope to launch a pilot programme in autumn 2021.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Statement of Trustees' responsibilities**

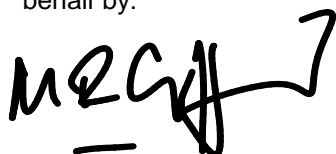
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 December 2020 and signed on their behalf by:



**M R Gifford**  
Chair

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Independent Examiner's Report to the Trustees of The Tenebrae Choir ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2020.

**Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity 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.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 31 December 2020

**C P J Dougherty, FCA**  
**Lakin Rose Limited**  
Chartered Accountants  
Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	119,922	33,261	153,183	108,394
Charitable activities	4	-	696,324	696,324	408,924
Other income	5	-	15,615	15,615	11,969
<b>Total income</b>		<u>119,922</u>	<u>745,200</u>	<u>865,122</u>	<u>529,287</u>
<b>Expenditure on:</b>					
Charitable activities	6	81,428	652,138	733,566	496,261
<b>Total expenditure</b>		<u>81,428</u>	<u>652,138</u>	<u>733,566</u>	<u>496,261</u>
<b>Net movement in funds</b>		<u>38,494</u>	<u>93,062</u>	<u>131,556</u>	<u>33,026</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,874	150,600	162,474	129,448
Net movement in funds		38,494	93,062	131,556	33,026
<b>Total funds carried forward</b>		<u>50,368</u>	<u>243,662</u>	<u>294,030</u>	<u>162,474</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 28 form part of these financial statements.

**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	2,023	990
Investments	12	1	1
		2,024	991
<b>Current assets</b>			
Stocks	13	3,540	4,088
Debtors	14	77,792	77,152
Cash at bank and in hand		240,394	96,476
		321,726	177,716
Creditors: amounts falling due within one year	15	(29,720)	(16,233)
<b>Net current assets</b>		<b>292,006</b>	<b>161,483</b>
<b>Total net assets</b>		<b>294,030</b>	<b>162,474</b>
<b>Charity funds</b>			
Restricted funds	16	50,368	11,874
Unrestricted funds	16	243,662	150,600
<b>Total funds</b>		<b>294,030</b>	<b>162,474</b>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07549890**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

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The financial statements were approved and authorised for issue by the Trustees on 31 December 2020 and signed on their behalf by:

**M R Gifford**  
Chair

A handwritten signature in black ink, appearing to read 'M R Gifford', with a horizontal line underneath the signature.

The notes on pages 14 to 28 form part of these financial statements.

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	145,393	(9,817)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(1,475)	(1,132)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	(1,475)	(1,132)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	143,918	(10,949)
Cash and cash equivalents at the beginning of the year	96,476	107,425
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<u>240,394</u>	<u>96,476</u>

The notes on pages 14 to 28 form part of these financial statements

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity Status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charity will continue as a going concern for the foreseeable future. The validity of this assumption depends on the charity making positive net cash flows in the future. The trustees expect charity to make positive net cash flows and accordingly they believe it appropriate to prepare the financial statements on the going concern basis.

**2.4 Income**

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Donations	119,922	33,261	<b>153,183</b>	<i>108,394</i>
<i>Total 2019</i>	<u>96,368</u>	<u>12,026</u>	<u>108,394</u>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**4. Income from charitable activities**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Concert income and music sales	-	696,324	<b>696,324</b>	408,924
<i>Total 2019</i>	<i>13,000</i>	<i>395,924</i>	<i>408,924</i>	

**5. Other incoming resources**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Royalties	15,615	<b>15,615</b>	11,969
<i>Total 2019</i>	<i>11,969</i>	<i>11,969</i>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Advancement of classical music	81,428	652,138	<b>733,566</b>	496,261
<i>Total 2019</i>	<i>16,675</i>	<i>479,586</i>	<i>496,261</i>	

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**6. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type**

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total funds 2020 £	Total funds 2019 £
Advancement of classical music	99,240	442	633,884	<b>733,566</b>	496,261
<i>Total 2019</i>	<u>73,467</u>	<u>601</u>	<u>422,193</u>	<u>496,261</u>	

**7. Analysis of expenditure by activities**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Advancement of classical music	723,708	9,858	<b>733,566</b>	496,261
<i>Total 2019</i>	<u>489,253</u>	<u>7,008</u>	<u>496,261</u>	

**8. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,100 (2019 - £2,750), and accountancy and taxation services of £1,735 (2019 - £1,891).

**9. Staff costs**

	2020 £	2019 £
Wages and salaries	<b>92,026</b>	68,666
Social security costs	<b>5,200</b>	3,129
Contribution to defined contribution pension schemes	<b>2,014</b>	1,672
	<u><b>99,240</b></u>	<u>73,467</u>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**9. Staff costs (continued)**

The average number of persons employed by the charity during the year was as follows:

	<b>2020</b>	<i>2019</i>
	<b>No.</b>	<i>No.</i>
Employees	<b>3</b>	<i>2</i>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2019 - £NIL*).

During the year, no Trustee expenses have been incurred (*2019 - £NIL*).

**11. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2019	<b>4,887</b>
Additions	<b>1,475</b>
At 31 March 2020	<b>6,362</b>
<b>Depreciation</b>	
At 1 April 2019	<b>3,897</b>
Charge for the year	<b>442</b>
At 31 March 2020	<b>4,339</b>
<b>Net book value</b>	
At 31 March 2020	<b>2,023</b>
<i>At 31 March 2019</i>	<i>990</i>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost</b>	
At 1 April 2019	1
<b>At 31 March 2020</b>	<b>1</b>
<b>Net book value</b>	
<b>At 31 March 2020</b>	<b>1</b>
<i>At 31 March 2019</i>	<i>1</i>

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Company number</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>
Tenebrae Choir Trading Limited	07549484	Dormant	Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Net assets £</b>
Tenebrae Choir Trading Limited	<b>716</b>

**13. Stocks**

	<b>2020 £</b>	<b>2019 £</b>
Finished goods and goods for resale	<b>3,540</b>	<b>4,088</b>

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**14. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Due after more than one year</b>		
Other debtors	-	874
<b>Due within one year</b>		
Trade debtors	<b>52,153</b>	33,712
Other debtors	<b>8,339</b>	2,122
Prepayments and accrued income	<b>17,300</b>	40,444
	<hr/> <b>77,792</b> <hr/>	<hr/> <b>77,152</b> <hr/>

**15. Creditors: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>7,569</b>	6,554
Amounts owed to group undertakings	<b>714</b>	714
Other taxation and social security	<b>9,292</b>	3,652
Other creditors	<b>1,159</b>	2,074
Accruals and deferred income	<b>10,986</b>	3,239
	<hr/> <b>29,720</b> <hr/>	<hr/> <b>16,233</b> <hr/>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General Funds	150,600	745,200	(652,138)	243,662
<b>Restricted funds</b>				
Choral Development Programme	2,597	12,500	(15,097)	-
Bach Recording Session	5,000	-	-	5,000
Holy Week Festival	1,777	11,000	(5,509)	7,268
Overseas concerts	-	6,475	(5,625)	850
Couperin and Gesualdo Recordings	2,500	-	(2,500)	-
Christmas release	-	31,250	-	31,250
Associate Artists Scheme	-	28,697	(28,697)	-
Roderick Williams Commission	-	3,500	(3,500)	-
Joanna March Commission	-	500	(500)	-
Core funding	-	20,000	(20,000)	-
Artists' Support	-	6,000	-	6,000
	<u>11,874</u>	<u>119,922</u>	<u>(81,428)</u>	<u>50,368</u>
<b>Total of funds</b>	<b><u>162,474</u></b>	<b><u>865,122</u></b>	<b><u>(733,566)</u></b>	<b><u>294,030</u></b>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**16. Statement of funds (continued)**

Choral Development Programme – Funds for Tenebrae’s workshop series with London Youth Choir and Music Centre London. Fully expended in year.

Bach Recording Session – Funds for collaborative filming sessions with the Academy of Ancient Music. £5,000 carried forward.

Holy Week Festival – Funds for Tenebrae’s Holy Week Festival, originally planned for April 2020 and subsequently cancelled. £7,269 carried forward to settle costs incurred on the planning of the cancelled festival.

Overseas Concerts – Funds used towards costs of concerts overseas. £850 carried forward for use against broadcast fees at a future concert in Stockholm.

Couperin and Gesualdo Recording – Fund fully expended in year.

Christmas release – Donation towards the recording and release of a new album of Christmas music in 2021.

Associate Artists Scheme – Funds for expenses related to Tenebrae’s flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Fully expended in year.

Roderick Williams commission – Fully expended in year.

Joanna Marsh commission – Fully expended in year.

Core funding – Fully expended in year.

Artists’ Support – Donations received in March 2020 to provide support to artists unable to work due to COVID-19 related restrictions. £6,000 carried forward.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	106,888	419,919	(376,207)	150,600
<b>Restricted funds</b>				
Administrative salaries	6,283	30,000	(36,283)	-
Associate Artist scheme	-	28,409	(28,409)	-
Choral Development Programme	4,777	3,700	(5,880)	2,597
Path of Miracles Anniversary Project	-	4,432	(4,432)	-
Gurney Recording Project	11,500	5,028	(16,528)	-
Holy Week Festival	-	10,000	(8,223)	1,777
Americana Concert	-	7,406	(7,406)	-
Exeter and Truro Cathedrals	-	9,893	(9,893)	-
Bach Recording Session	-	5,000	-	5,000
St Mary Le Strand	-	3,000	(3,000)	-
Couperin and Gesualdo Recordings	-	2,500	-	2,500
	<u>22,560</u>	<u>109,368</u>	<u>(120,054)</u>	<u>11,874</u>
<b>Total of funds</b>	<u><u>129,448</u></u>	<u><u>529,287</u></u>	<u><u>(496,261)</u></u>	<u><u>162,474</u></u>

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**THE TENEBRAE CHOIR**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**16. Statement of funds (continued)**

Administrative salaries – £30,000 received from the John Ellerman Foundation (the third of three donations at £30,000 between 2017 and 2019) to be used towards the combined cost of the salaries for Tenebrae's General Manager and Concerts & Marketing Manager.

Associate Artists Scheme 2018-19 – funds for the expenses related to Tenebrae's flagship choral development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme for the 2018-19 concert season (September 2018 to August 2019). Total funds received of £28,409.

Choral Development Programme – funds for Tenebrae's London workshop series. Total funds received of £3,700.

Path of Miracles Anniversary Project – funds for Tenebrae's 15th anniversary tour, commission and recording. Total donations received of £4,432.

Gurney Recording Project – funds to be used for a new recording project featuring Aurora Orchestra, Dame Sarah Connolly and Simon Callow. Total donations received of £5,028.

Holy Week Festival – funds for Tenebrae's Holy Week Festivals hosted at St John's Smith Square. Total donations received of £10,000.

Americana Concert - Funds raised to cover the projected shortfall on a self-promoted concert at St John's Smith Square, London, in July 2018. Total funds received of £7,406.

Exeter and Truro Cathedrals - Funds raised to cover the costs of self-promoted concerts in Exeter and Truro Cathedrals during September 2018. Total funds received of £9,893.

Bach Recording Session - £5,000 advanced from the Academy of Ancient Music to Tenebrae to put towards the costs of a future joint project, recording and filming a performance by the choir and orchestra together.

St Mary Le Strand - Funds raised to cover to costs of a performance by Tenebrae's Associate Artists at St Mary Le Strand, London, in November 2018. Total funds received of £3,000.

Couperin and Gesualdo Recordings - Funds received of £2,500 towards the costs of new recordings of Couperin's Leçons de Ténèbres and Gesualdo's Tenebrae Responsories.

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	150,600	745,200	(652,138)	243,662
Restricted funds	11,874	119,922	(81,428)	50,368
	<u>162,474</u>	<u>865,122</u>	<u>(733,566)</u>	<u>294,030</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2019 £</i>
General funds	106,888	419,919	(376,207)	150,600
Restricted funds	22,560	109,368	(120,054)	11,874
	<u>129,448</u>	<u>529,287</u>	<u>(496,261)</u>	<u>162,474</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	2,023	2,023
Fixed asset investments	-	1	1
Current assets	50,368	271,358	321,726
Creditors due within one year	-	(29,720)	(29,720)
<b>Total</b>	<u>50,368</u>	<u>243,662</u>	<u>294,030</u>

**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	-	990	990
Fixed asset investments	-	1	1
Debtors due after more than one year	-	874	874
Current assets	11,874	164,968	176,842
Creditors due within one year	-	(16,233)	(16,233)
<b>Total</b>	<u>11,874</u>	<u>150,600</u>	<u>162,474</u>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020 £</b>	<b>2019 £</b>
Net income for the period (as per Statement of Financial Activities)	<b>131,556</b>	33,026
<b>Adjustments for:</b>		
Depreciation charges	<b>442</b>	601
Decrease in stocks	<b>548</b>	702
Increase in debtors	<b>(640)</b>	(15,568)
Increase in creditors	<b>13,487</b>	(28,578)
<b>Net cash provided by/(used in) operating activities</b>	<b><u>145,393</u></b>	<u>(9,817)</u>

**20. Analysis of cash and cash equivalents**

	<b>2020 £</b>	<b>2019 £</b>
Cash in hand	<b>240,394</b>	96,476
<b>Total cash and cash equivalents</b>	<b><u>240,394</u></b>	<u>96,476</u>

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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**21. Analysis of changes in net debt**

	At 1 April 2019	Cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	96,476	143,918	240,394
	<u>96,476</u>	<u>143,918</u>	<u>240,394</u>

**22. Operating lease commitments**

At 31 March 2020 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	9,614	10,488
Later than 1 year and not later than 5 years	-	9,614
	<u>9,614</u>	<u>20,102</u>